

DRAFT ANNUAL BUDGET OF
MAPHUMULO LOCAL
MUNICIPALITY



2018/19 TO 2020/21
MEDIUM TERM REVENUE AND EXPENDITURE
FORECASTS

MAPHUMULO LOCAL MUNICIPALITY

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Part 1 –Draft Annual Budget

1.1. MAYORS REPORT

1.1.1 Summary of medium term service delivery objectives and the Associated medium-term financial implications contained in the annual budget

It is with great pleasure that I present to you our Draft Annual Budget on the activities of the Maphumulo Local Municipality for the financial year 1 July 2018 to 30 June 2019. The strategic priorities for the Maphumulo Local Municipality are set out in the integrated Development Plan (IDP), which was reviewed for the financial year 2017/18 and will be revised every year as prescribed by legislation. The IDP is the core document against which the Municipality's performance was measured in this Annual Report.

1.1.2. Summary of linkages between the annual budget, IDP and political priorities at the national, provincial, district and local levels:

In order to ensure continuous and sustained development and service delivery within the municipal area, Maphumulo Municipality identified a few programs and projects that constituted the municipalities focus areas during the year under review. These programs and projects fall under one or another of the national key performance areas for local government. The integration of these programs and projects was pursued during this planning and alignment cycle.

1.1.3 Summary of infrastructure development objectives

The following are the key performance areas (KPA's) that informed our programs and projects for the financial year 2018/19

1. KPA 1: Institutional Development and Transformation
2. KPA 2: Infrastructure Development and Service Delivery
3. KPA 3: Financial Viability and Management
4. KPA 4: Social and Local Economic Development
5. KPA 5: Good Governance and Public Participation.

1.1.4 Summary of material amendments made to the annual budget after the consultation processes

Additional funds were allocated to LED, Poverty Alleviation, Support Tourism, Publicity awareness, Youth development programmes and Women gender programmes, Bursaries and purchase of municipal vehicles.

1.1.5 Other information

The Municipality adopted a Vision and Mission that will provide direction for the municipality. Under my leadership and that of the Municipal Manager, Mr PN Mhlongo and the Executive Committee, much progress has been made to accelerate service delivery in the municipal area.

1.2. COUNCIL RESOLUTIONS

1. The Council of Maphumulo Local Municipality, acting in terms of section 16(1) and (2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2018/19 and the multi-year 2019/20 and 2020/21; and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification), **Table – A4**;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote), **Table – A3**;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type), **Table - A4**; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source, **Table – A5**.
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position, **Table – A6**;
 - 1.2.2. Budgeted Cash Flows, **Table – A7**;
 - 1.2.3. Cash backed accumulated surplus reconciliation, **Table –A8** ;
 - 1.2.4. Asset management, **Table – A9**; and
 - 1.2.5. Basic service delivery measurement, **Table – A10**.
2. The Council of Maphumulo Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) and of the Rates Policy. The Municipality may levy different rates for different categories of

properties. The rating structure for 2018/19 financial year is proposed in the Tariffs Policy approves and adopts:

2.1. the tariffs for property rates comes into operation on 1 July 2018 ,

- To give proper effect to the municipality's draft budget, the Council of Maphumulo Local Municipality notes and approves the budget related policies for implementation on 01 July 2018.

1.3. EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.

When finalising this budget, consideration was given to Section 18 of the MFMA which states that:

“An annual budget may only be funded from:

- a) Realistically anticipated revenues to be collected;*
- b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
- c) Borrowed funds, but only for the capital budget referred to in section 17(2)*

(2) Revenue projections in the budget must be realistic, taking into account

- a) Projected revenue for the current year based on collection levels to date; and*
- b) Actual revenue collected in previous financial years.”*

Section 28 of MFMA states that the municipality may revise an approved annual budget through an adjustment budget.

A credible budget is described as one that:

- 1 Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality
- 2 Is achievable in terms of agreed service delivery and performance targets

- 3 Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions
- 4 Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- 5 Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

National Treasury's MFMA Circular No. 91 was used to guide the compilation of the 2018/19 MTREF.

The main challenges experienced during the compilation of the 2017/18 MTREF can be summarised as follows:

- Limited available financial resources
- Slow economic growth in the local and national economy;
- Aging and poorly maintained roads, buildings and sports ground;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2018/19 MTREF process; and

The following budget principles and guidelines directly informed the compilation of the 2018/19 MTREF:

- The 2017/18 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2018/19 draft annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate have changed;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Bill;

National Treasury's MFMA Circular No. 91 was used to guide the compilation of the 2018/19 MTREF.

- The preparation of 2018/19 budget is prepared in accordance with National Treasury MFMA Circular No. 91, municipal financial system and process requirement in support municipal standard chart of account (mSCOA).
- Municipal council has taken all necessary steps to ensure that these Regulations are implemented by the adoption of any resolutions, policies and budgetary provisions necessary for the implementation of these Regulations. This budget is mSCOA compliant and budget data strings would be submitted to national treasury before 30 March 2018.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2018/19 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated overview of 2018/19 MTREF			
	Budget 18/19	Budget 19/20	Budget 20/21
Operating Revenue	R121m	R119.6m	R127.3m
Operating Expenditure	R120.3m	R119.7m	R125.8m
Surplus/(Deficit) for the year	R0.228	(R0.155)	R1.5m
Total capital Expenditure	R26.9m	R22.3m	R23.4m

Total operating revenue has grown by R6.8 million in the 2018/19 budget year when compared to the 2017/18 Adjustment Budget. For the two outer years, operational revenue will decrease by R1.5 million in the 2019/20 and will increase by R7.7 million in the 2020/21 financial year.

Total operating expenditure for the 2018/19 budget year has remain to R120.3 million when it compared to 2017/18 Adjustment Budget, and is expected to decrease by R0.600 in the 2019/20 and increase by R6.1 million in the 2020/21 financial year.

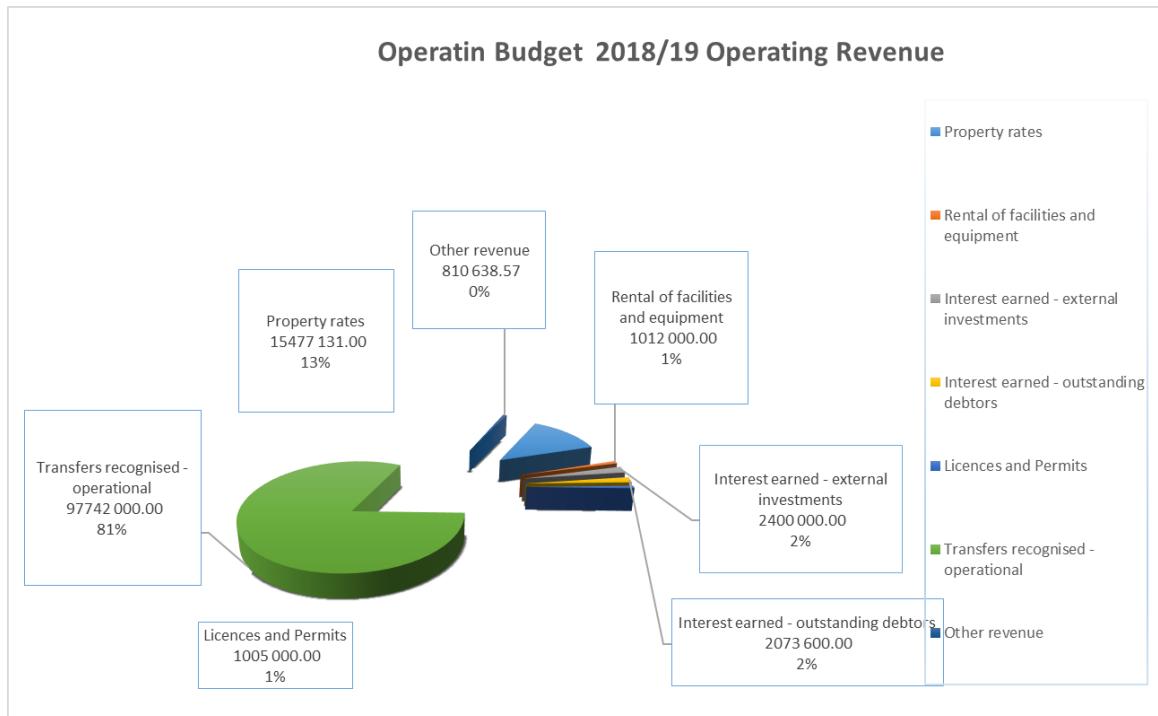
The capital income for 2018/19 is expected to decrease by R0.704, further decrease of R4.6 million in 2018/19 and increase by R1.1 million in the 2020/21 financial year. This capital income is per 2018/19 DORB allocation plus R5 million from unspent conditional grants from previous year.

1.4. OVERVIEW OF THE DRAFT BUDGET 2018/19

1.4.1 Operating Revenue

The total operating revenue in the 2018/19 draft budget, including Property rates, Rental of facilities and equipment, other revenue, Licenses and permits, Interest earned outstanding debtors, Interest external investment and transfers recognised operational.

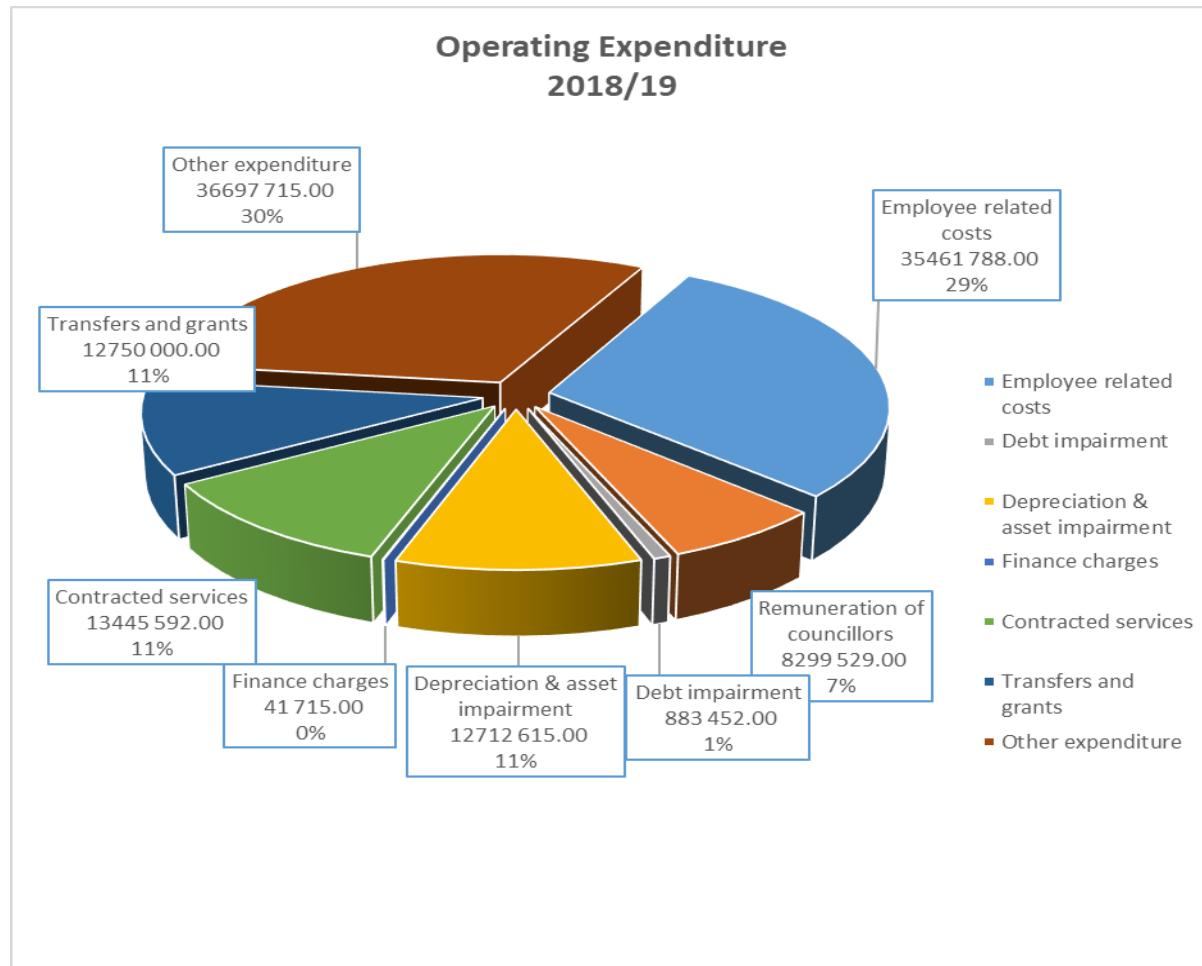
2018/19 Operational Revenue	
Account Description	Amount
Property rates	15 477 131
Rental of facilities and equipment	1 012 000
Interest earned - external investments	2 400 000
Interest earned - outstanding debtors	2 073 000
Licences and Permits	1 005 000
Transfers recognised – operational	97 742 000
Other revenue	810 639
Total operational revenue	121 094 370



4.1.2 Operating expenditure

Total operating expenditure in the 2018/19 draft budget includes the, Employee related cost, Remuneration for councillors, Finance charges, Depreciation and assets impairment, Debts impairment, Contracted services, Transfers and grants and Other expenditure

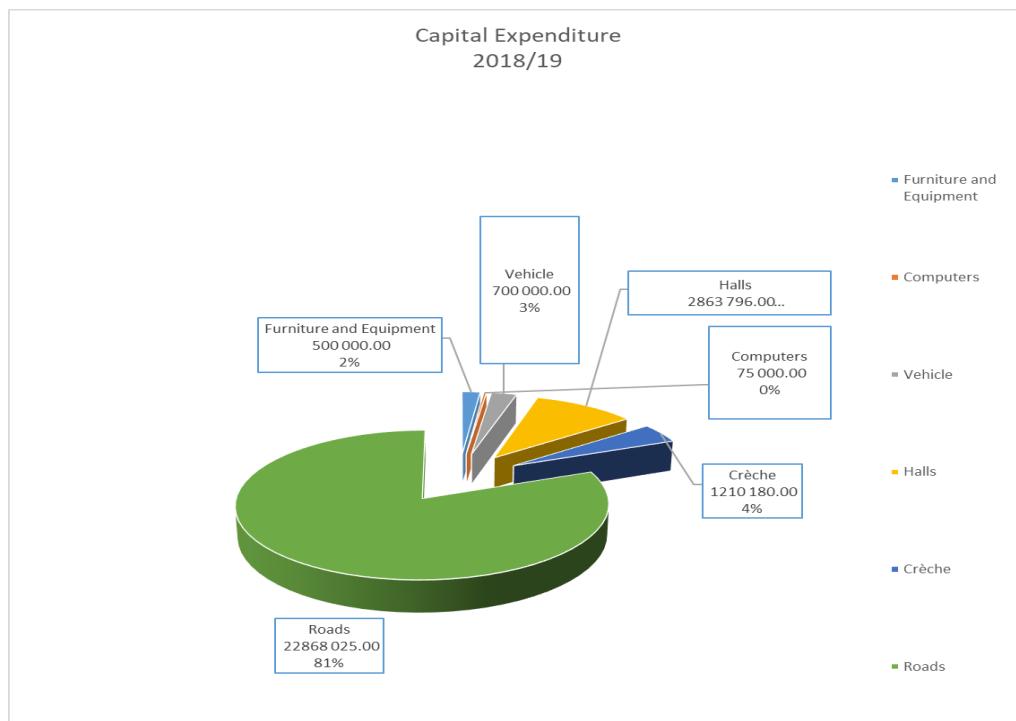
2018/19 Operational Expenditure	
Account Description	Amount
Employee related costs	35 461 788
Remuneration of councillors	8 299 529
Debt impairment	883 452
Depreciation & asset impairment	12 712 615
Finance charges	41 715
Contracted services	13 445 592
Transfers and grants	12 750 000
Other expenditure	36 697 715
Total operational expenditure	120 292 405



4.1.3 Capital Expenditure / Projects

The capital expenditure is estimated to be R24.5 million, this total expenditure is made of the purchase of furniture and equipment, computers, vehicles, construction of roads and community halls.

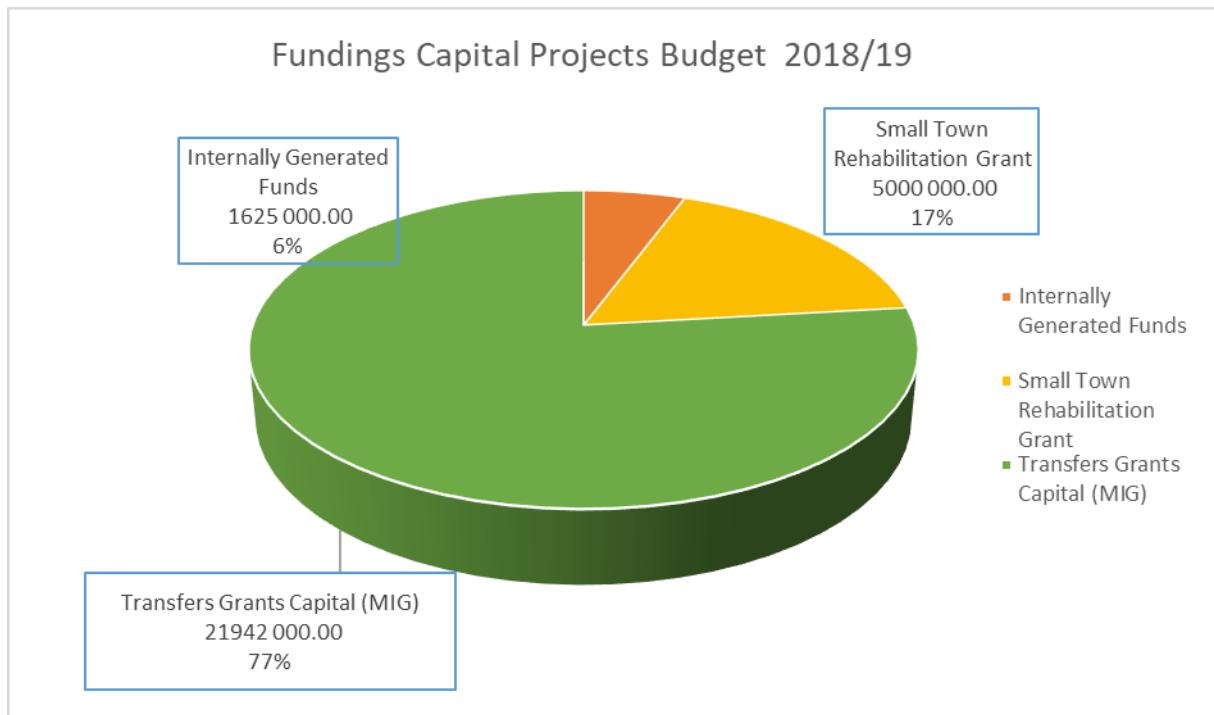
Budget 2018/19	
Capital Expenditure	
Description	Amount
Furniture and Equipment	500 000
Computers	75 000
Vehicle	7 00 000
Halls	2 863 796
Crèche	1 210 180
Roads	22 868 025
Total capital expenditure	28 567 000



4.1.4 Funding of Capital Projects

Funding's of capital projects is as follows:-

Budget 2018/19	
Capital Funding	
Description	Amount
Internally generated funds	1 625 000
Small Town Rehabilitation Grant	5 000 000
Transfer grant capital (MIG)	21 942 000
Total capital funding	28 567 000



1.4.5 Expenditure on Conditional Grants Allocation

1.4.5.1 Municipal Infrastructure Grant

The MIG funds the provisions of infrastructure to provide basic services, road and social infrastructure for poor households in all municipal areas. MIG finance all the projects approved by COGTA. The 2018/19 projects would be as follows:-

Name of the Projects	2018/19 Cost
MIG PROJECT - ESIHLAHLENI ROAD Ward 10	6 500 000
MIG PROJECT –PHAKADE MULTI PURPOSE HALL Ward 09	2 863 796
MIG PROJECTS- COLI CAUSEWAY – Ward 9	3 375 814
MIG PROJECT-ETSHENI CRECH -Ward 01	1 210 180
MIG PROJECT-SINAMFINI ROAD-Ward 07	781 064
MIG PROJECT-PITSHINI ROAD-Ward 11	7 211 147
Total Project cost	21 942 000

1.4.5.2. Integrated National Electrification Grant (INEP)

The INEP funds would use to fund the electrification projects as per 2018/19 budget, which are as follows

Name of the Projects	UNITS	TOTAL COST
ELECTRIFICATION WOZA - Ward 10		4 000 000
ELECTRIFICATION BHULWINI - Ward 03		4 000 000
ELECTRIFICATION VULAMEHLO - Ward 05		4 000 000
		12 000 000

The following are other 2018/19 Maphumulo Town Beautification which are funded by Small Town Rehabilitation Grant

Name of the Projects	TOTAL COST
Maphumulo Town Beautification	5 000 000
	5 000 000

1.5. ANNUAL BUDGET TABLES (A1-A10)

TABLES

A1

TO

A10

Table A1 Budget summary

KZN294 Maphumulo - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework			
	R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance											
Property rates	8 993	14 074	12 658	13 950	13 950	13 950	13 950	–	15 477	16 251	17 064
Service charges	–	–	–	–	–	–	–	–	–	–	–
Investment revenue	2 194	2 062	3 197	2 141	2 928	2 928	2 928	–	2 400	2 520	2 646
Transfers recognised - operational	72 759	81 180	74 663	93 879	93 879	93 879	93 879	–	98 316	96 721	103 314
Other own revenue	2 779	4 080	2 510	3 192	3 573	3 573	3 573	–	4 901	4 096	4 301
Total Revenue (excluding capital transfers and contributions)	86 725	101 395	93 028	113 162	114 330	114 330	114 330	–	121 094	119 588	127 325
Employee costs	22 897	25 439	27 200	31 149	32 205	32 205	32 205	–	35 462	37 944	40 600
Remuneration of councillors	5 672	6 326	6 512	7 158	7 830	7 830	7 830	–	8 300	8 880	9 502
Depreciation & asset impairment	9 262	11 106	11 901	14 190	12 713	12 713	12 713	–	12 713	13 094	13 487
Finance charges	2 289	1 520	805	244	244	244	244	–	42	–	–
Materials and bulk purchases	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants	8 319	13 682	–	20 050	20 050	20 050	20 050	–	12 750	6 963	7 422
Other expenditure	54 555	47 606	10 744	43 786	47 189	47 189	47 189	–	51 027	52 862	54 768
Total Expenditure	102 994	105 678	57 162	116 576	120 230	120 230	120 230	–	120 292	119 743	125 779
Surplus/(Deficit)	(16 270)	(4 283)	35 866	(3 415)	(5 900)	(5 900)	(5 900)	–	802	(155)	1 546
Transfers and subsidies - capital (monetary allocations)	20 417	34 210	21 687	22 646	27 646	27 646	27 646	–	26 942	22 320	23 365
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	4 148	29 928	57 553	19 231	21 746	21 746	21 746	–	27 744	22 165	24 911
Share of surplus/(deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	4 148	29 928	57 553	19 231	21 746	21 746	21 746	–	27 744	22 165	24 911
Capital expenditure & funds sources											
Capital expenditure	44 354	27 389	391	24 491	29 780	29 780	29 780	–	28 567	22 320	23 365
Transfers recognised - capital	22 619	26 210	–	22 646	27 646	27 646	27 646	–	26 942	22 320	23 365
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	15 000	–	–	–	–	–	–	–	–	–	–
Internally generated funds	6 735	1 179	391	1 845	2 134	2 134	2 134	–	1 625	–	–
Total sources of capital funds	44 354	27 389	391	24 491	29 780	29 780	29 780	–	28 567	22 320	23 365
Financial position											
Total current assets	–	40 949	49 953	41 780	44 603	–	–	–	44 627	54 970	67 003
Total non current assets	13 164	191 006	207 790	211 649	223 516	223 516	223 516	–	228 973	240 720	253 094
Total current liabilities	–	40 110	41 827	36 670	31 670	31 670	31 670	–	26 671	20 106	20 709
Total non current liabilities	–	9 481	1 758	1 887	2 100	2 100	2 100	–	239	248	258
Community wealth/Equity	–	182 365	214 158	214 872	232 328	189 746	189 746	–	246 690	275 336	299 130
Cash flows											
Net cash from (used) operating	13 359	39 903	45 440	26 480	26 347	24 861	–	–	29 986	31 666	34 334
Net cash from (used) investing	(43 600)	(25 745)	(27 324)	(24 491)	(29 780)	(29 780)	(29 780)	–	(28 567)	(22 320)	(23 365)
Net cash from (used) financing	10 839	(7 044)	(8 324)	(2 233)	(2 233)	(2 451)	(2 451)	–	(857)	–	–
Cash/cash equivalents at the year end	15 683	22 797	32 588	27 881	26 922	25 219	25 219	–	25 780	35 126	46 095
Cash backing/surplus reconciliation											
Cash and investments available	1 570	22 797	32 588	27 881	26 922	25 219	25 219	–	25 780	35 126	46 095
Application of cash and investments	7 274	22 316	20 867	27 103	16 064	15 775	15 775	–	14 342	7 593	7 802
Balance - surplus (shortfall)	(5 703)	481	11 721	778	10 859	9 444	9 444	–	11 438	27 534	38 293
Asset management											
Asset register summary (WDV)	161 793	178 635	–	213 075	223 516	223 516	223 516	–	239 370	246 551	253 948
Depreciation	–	–	–	14 190	12 713	12 713	12 713	–	12 713	13 094	13 426
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	–	–	3 950	5 491	5 491	5 491	–	8 055	8 458	8 881
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	8 164	9 824	–	9 477	9 477	9 477	9 477	5 125	5 125	5 381	5 650
Households below minimum service level											
Water:	11	11	11	20	–	–	20	–	20	11	11
Sanitation/sewerage:	3	3	3	3	–	–	3	–	3	3	3
Energy:	13	13	13	13	–	–	13	–	13	13	13
Refuse:	19	19	19	19	–	–	19	–	19	19	19

Table-A2 Budget Financial Performance(Revenue and Expenditure by Standard Class)

KZN294 Maphumulo - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description R thousand	Ref 1	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
<i>Governance and administration</i>	–	–	–	–	28 701	–	–	–	–	–
Executive and council	–	–	–	–	18 043	–	–	–	–	–
Finance and administration	–	–	–	–	10 658	–	–	–	–	–
Internal audit	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	–	1 672	–	–	11 400	–	–	–	–	–
Community and social services	–	1 672	–	–	3 530	–	–	–	–	–
Sport and recreation	–	–	–	–	2 167	–	–	–	–	–
Public safety	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	827	–	–	–	–	–
Health	–	–	–	–	4 876	–	–	–	–	–
<i>Economic and environmental services</i>	–	5 913	–	–	8 317	148	148	–	–	–
Planning and development	–	5 913	–	–	–	148	148	–	–	–
Road transport	–	–	–	–	8 317	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	–	–	–	–	22 085	15 000	15 000	–	–	–
Energy sources	–	–	–	–	22 085	15 000	15 000	–	–	–
Water management	–	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–
Waste management	–	–	–	–	–	–	–	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	7 585	–	70 503	15 148	15 148	–	–	–
Expenditure - Functional										
<i>Governance and administration</i>	–	37 496	–	–	36 087	47 307	47 307	–	–	–
Executive and council	–	18 748	–	–	18 043	23 653	23 653	–	–	–
Finance and administration	–	10 506	–	–	10 658	14 824	14 824	–	–	–
Internal audit	–	8 242	–	–	7 385	8 830	8 830	–	–	–
<i>Community and public safety</i>	102 994	47 991	–	–	26 449	59 782	59 782	–	–	–
Community and social services	–	13 343	–	–	12 826	22 001	22 001	–	–	–
Sport and recreation	–	–	–	–	–	17 479	17 479	–	–	–
Public safety	102 994	34 647	–	–	12 763	14 383	14 383	–	–	–
Housing	–	–	–	–	–	4 602	4 602	–	–	–
Health	–	–	–	–	860	1 316	1 316	–	–	–
<i>Economic and environmental services</i>	–	–	–	–	3 390	851	851	–	–	–
Planning and development	–	–	–	–	590	–	–	–	–	–
Road transport	–	–	–	–	2 800	500	500	–	–	–
Environmental protection	–	–	–	–	–	351	351	–	–	–
<i>Trading services</i>	–	–	–	–	4 897	288	288	–	–	–
Energy sources	–	–	–	–	624	178	178	–	–	–
Water management	–	–	–	–	4 123	10	10	–	–	–
Waste water management	–	–	–	–	100	–	–	–	–	–
Waste management	–	–	–	–	50	100	100	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	102 994	85 487	–	70 823	108 228	108 228	–	–	–
Surplus/(Deficit) for the year		(102 994)	(77 902)	–	(319)	(93 079)	(93 079)	–	–	–
<i>References</i>										
1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes										
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)										
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)										
4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.										

Table A3 Budget Financial Performance (Revenue and expenditure by municipal votes)

KZN294 Maphumulo - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)			Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework			
Vote Description R thousand	Ref	2014/15	2015/16	2016/17	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Audited Outcome	Audited Outcome	Audited Outcome						
Revenue by Vote	1									
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–
Vote 2 - Budget & Treasury		107 142	–	–	–	–	–	–	–	–
Vote 3 - Community Services		107 142	–	–	–	–	–	–	–	–
Vote 4 - Economic & Development		–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 6 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	128 021	–	96 445	114 021	114 021	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	128 021	–	96 445	114 021	114 021	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	214 284	256 042	–	192 890	228 043	228 043	–	–	–
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		–	18 748	–	24 174	23 887	23 887	–	–	–
Vote 2 - Budget & Treasury		–	10 506	–	13 239	14 382	14 382	–	–	–
Vote 3 - Community Services		–	8 242	–	10 935	9 505	9 505	–	–	–
Vote 4 - Economic & Development		–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 6 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		102 994	34 647	–	29 322	36 028	36 028	–	–	–
Vote 13 - [NAME OF VOTE 13]		102 994	34 647	–	29 322	36 028	36 028	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	106 791	–	106 992	119 829	119 829	–	–	–
Surplus/(Deficit) for the year	2	214 284	149 251	–	85 897	108 214	108 214	–	–	–

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure

Table A4 Budget Financial Performance (Revenue and expenditure)

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description R thousand	Ref 1	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	8 993	14 074	12 658	13 950	13 950	13 950	–	15 477	16 251	17 064
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other									–		
Rental of facilities and equipment		969	743	906	1 018	1 018	1 018		1 012	1 063	1 116
Interest earned - external investments		2 194	2 062	3 197	2 141	2 928	2 928		2 400	2 520	2 646
Interest earned - outstanding debtors		1 549	1 468	1 458	1 920	1 920	1 920		2 074	2 177	2 286
Dividends received											
Fines, penalties and forfeits											
Licences and permits					5	5	5		1 005	5	6
Agency services											
Transfers and subsidies		72 759	81 180	74 663	93 879	93 879	93 879		97 742	96 721	103 314
Other revenue	2	262	1 869	146	249	631	631	–	811	851	894
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		86 725	101 395	93 028	113 162	114 330	114 330	–	120 520	119 588	127 325
Expenditure By Type											
Employee related costs	2	22 897	25 439	27 200	31 149	32 205	32 205	–	35 462	37 944	40 600
Remuneration of councillors		5 672	6 326	6 512	7 158	7 830	7 830		8 300	8 880	9 502
Debt impairment	3	1 925	3 036	640	3 339	464	464		883	945	1 011
Depreciation & asset impairment	2	9 262	11 106	11 901	14 190	12 713	12 713	–	12 713	13 094	13 487
Finance charges		2 289	1 520	805	244	244	244		42	–	–
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8										
Contracted services		12 108	18 908	9 958	9 006	10 165	10 165		13 446	14 118	14 824
Transfers and subsidies		8 319	13 682	–	20 050	20 050	20 050		12 750	6 963	7 422
Other expenditure	4, 5	38 523	25 516	–	31 440	36 559	36 559		36 698	37 799	38 933
Loss on disposal of PPE		2 000	145	146							
Total Expenditure		102 994	105 678	57 162	116 576	120 230	120 230	–	120 292	119 743	125 779
Surplus/(Deficit)		(16 270)	(4 283)	35 866	(3 415)	(5 900)	(5 900)	–	228	(155)	1 546
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20 417	34 210	21 687	22 646	27 646	27 646		21 942	22 320	23 365
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		4 148	29 928	57 553	19 231	21 746	21 746	–	22 170	22 165	24 911
Taxation											
Surplus/(Deficit) after taxation		4 148	29 928	57 553	19 231	21 746	21 746	–	22 170	22 165	24 911
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		4 148	29 928	57 553	19 231	21 746	21 746	–	22 170	22 165	24 911
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		4 148	29 928	57 553	19 231	21 746	21 746	–	22 170	22 165	24 911

Table A5 Budget capital expenditure by vote, standard classification and funding

KZN294 Maphumulo - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description R thousand	Ref 1	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2	–	–	–	–	–	–	–	–	–	
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	
Vote 2 - Budget & Treasury		–	–	–	–	–	–	–	–	–	
Vote 3 - Community Services		–	–	–	–	–	–	–	–	–	
Vote 4 - Economic & Development		–	–	–	–	–	–	–	–	–	
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–	
Vote 6 - Corporate Services		–	–	–	–	–	–	–	–	–	
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	
Single-year expenditure to be appropriated	2	–	–	–	–	–	–	–	–	–	
Vote 1 - Executive & Council		–	–	215	260	260	–	20	–	–	
21 933	171	–	130	175	175	–	405	–	–	–	
Vote 3 - Community Services		–	230	–	20	20	–	–	–	–	
–	157	–	–	–	5 000	5 000	–	–	–	–	
22 421	26 612	–	23 861	23 846	23 846	–	27 642	22 320	23 365	–	
Vote 6 - Corporate Services		–	220	–	265	479	479	–	500	–	
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	
Capital single-year expenditure sub-total	44 354	27 389	–	24 491	29 780	29 780	–	28 567	22 320	23 365	
Total Capital Expenditure - Vote	44 354	27 389	–	24 491	29 780	29 780	–	28 567	22 320	23 365	
Capital Expenditure - Functional											
Governance and administration	21 933	391	391	1 845	2 134	2 134	–	1 625	–	–	
Executive and council		–	215	260	260	–	20	–	–	–	
Finance and administration	21 933	391	391	1 630	1 874	1 874	–	1 605	–	–	
Internal audit	–	–	–	–	–	–	–	–	–	–	
Community and public safety	–	230	–	7 018	8 008	8 008	–	26 942	22 320	23 365	
Community and social services		230	–	7 018	7 048	7 048	–	26 942	22 320	23 365	
Sport and recreation		–	–	–	960	960	–	–	–	–	
Public safety		–	–	–	–	–	–	–	–	–	
Housing		–	–	–	–	–	–	–	–	–	
Health		–	–	–	–	–	–	–	–	–	
Economic and environmental services	22 421	26 768	–	15 628	19 638	19 638	–	–	–	–	
Planning and development		157	–	–	–	–	–	–	–	–	
Road transport	22 421	26 612	–	15 628	19 638	19 638	–	–	–	–	
Environmental protection		–	–	–	–	–	–	–	–	–	
Trading services	–	–	–	–	–	–	–	–	–	–	
Energy sources		–	–	–	–	–	–	–	–	–	
Water management		–	–	–	–	–	–	–	–	–	
Waste water management		–	–	–	–	–	–	–	–	–	
Waste management		–	–	–	–	–	–	–	–	–	
Other	–	–	–	–	–	–	–	–	–	–	
Total Capital Expenditure - Functional	3	44 354	27 389	391	24 491	29 780	29 780	–	28 567	22 320	23 365
Funded by:											
National Government	22 421	26 210	–	22 646	22 646	22 646	–	21 942	22 320	23 365	
Provincial Government		198	–	–	5 000	5 000	–	5 000	–	–	
District Municipality		–	–	–	–	–	–	–	–	–	
Other transfers and grants		–	–	–	–	–	–	–	–	–	
Transfers recognised - capital	4	22 619	26 210	–	22 646	27 646	27 646	–	26 942	22 320	23 365
Public contributions & donations	5	15 000	–	1 179	391	1 845	2 134	2 134	–	1 625	–
Borrowing	6	6 735	–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–	–
Total Capital Funding	7	44 354	27 389	391	24 491	29 780	29 780	–	28 567	22 320	23 365

Table A6 Budget Financial Position

KZN294 Maphumulo - Table A6 Budgeted Financial Position											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash		1 570	2 125	2 645	2 454	2 454	2 454		4 590	4 728	3 056
Call investment deposits	1		20 671	29 943	25 427	24 469	22 765	–	20 616	30 398	43 039
Consumer debtors	1		11 817	14 236	12 199	15 981	15 981	–	17 062	17 969	18 940
Other debtors		4 644	6 335	3 129	1 700	1 700	1 700		1 785	1 874	1 968
Current portion of long-term receivables											
Inventory	2										
Total current assets			40 949	49 953	41 780	44 603		–	44 053	54 970	67 003
Non current assets							–				
Long-term receivables		76	–								
Investments											
Investment property		12 585	12 047	11 508	10 997	10 970	10 970		10 432	10 744	11 067
Investment in Associate											
Property, plant and equipment	3		178 635	195 300	200 544	211 636	211 636	–	217 772	229 183	241 211
Agricultural											
Biological											
Intangible		503	324	982	108	910	910		769	792	816
Other non-current assets											
Total non current assets		13 164	191 006	207 790	211 649	223 516	223 516	–	228 973	240 720	253 094
TOTAL ASSETS		13 164	231 956	257 743	253 429	268 119	223 516	–	273 026	295 690	320 097
LIABILITIES											
Current liabilities							–				
Bank overdraft	1					–	–				
Borrowing	4		7 513	2 683	2 233	2 233	2 233	–	857	–	–
Consumer deposits					–						
Trade and other payables	4		32 596	39 144	34 437	29 437	29 437	–	25 813	20 106	20 709
Provisions					–						
Total current liabilities		–	40 110	41 827	36 670	31 670	31 670	–	26 671	20 106	20 709
Non current liabilities							–				
Borrowing			3 077	850	857	857	857	–	–	–	–
Provisions			6 405	908	1 030	1 242	1 242	–	239	248	258
Total non current liabilities			9 481	1 758	1 887	2 100	2 100	–	239	248	258
TOTAL LIABILITIES			49 591	43 585	38 558	33 770	33 770	–	26 910	20 354	20 967
NET ASSETS	5		182 365	214 158	214 871	234 349	189 746	–	246 116	275 336	299 130
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		–	182 365	214 158	214 871	234 349	189 746	–	246 116	275 336	299 130
Reserves	4			–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	–	182 365	214 158	214 872	232 328	189 746	–	246 116	275 336	299 130

Table A7 Budget Cash Flow

KZN294 Maphumulo - Table A7 Budgeted Cash Flows			Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework				
Description	Ref	2014/15	2015/16	2016/17	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		R thousand	Audited Outcome	Audited Outcome	Audited Outcome						
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		101 111	14 074	15 819	7 812	7 812	8 109		8 500	8 755	9 018
Service charges					–	–			–	–	–
Other revenue			2 612	146	4 824	6 346	6 335		5 524	5 689	5 860
Government - operating	1		81 809	74 822	93 879	93 688	93 668		97 742	97 295	103 314
Government - capital	1		21 689	21 301	22 646	22 946	22 646		21 942	22 320	23 365
Interest		2 194	2 313	3 197	2 141	2 928	3 179		2 400	2 472	2 546
Dividends									–	–	–
Payments											
Suppliers and employees		(87 657)	(69 291)	(69 040)	(84 528)	(86 778)	(88 782)		(93 904)	(97 329)	(102 347)
Finance charges		(2 289)	(1 520)	(805)	(244)	(244)	(244)		(42)	–	–
Transfers and Grants	1		(11 786)		(20 050)	(20 050)	(20 051)		(12 750)	(6 963)	(7 422)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 359	39 903	45 440	26 480	26 347	24 861	–	29 412	32 240	34 334
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		807							–	–	–
Decrease (Increase) in non-current debtors		(53)	404						–	–	–
Decrease (Increase) other non-current receivables			1 099						–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(44 354)	(27 248)	(27 324)	(24 491)	(29 780)	(29 780)		(28 567)	(22 320)	(23 365)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 600)	(25 745)	(27 324)	(24 491)	(29 780)	(29 780)	–	(28 567)	(22 320)	(23 365)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing		(1 063)		(8 324)					–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments									–	–	–
Repayment of borrowing		11 903	(7 044)		(2 233)	(2 233)	(2 451)		(857)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		10 839	(7 044)	(8 324)	(2 233)	(2 233)	(2 451)	–	(857)	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(19 401)	7 114	9 792	(244)	(5 666)	(7 370)	–	(13)	9 920	10 969
Cash/cash equivalents at the year begin:	2	35 084	15 683	22 797	28 125	32 588	32 588		25 219	25 206	35 126
Cash/cash equivalents at the year end:	2	15 683	22 797	32 588	27 881	26 922	25 219	–	25 206	35 126	46 095
References											
1. Local/District municipalities to include transfers from/to District/Local Municipalities											
2. Cash equivalents includes investments with maturities of 3 months or less											
3. The MTREF is populated directly from SA30.											
Total receipts		104 059	124 001	115 285	131 302	133 420	133 938	–	136 108	136 531	144 103
Total payments		(134 299)	(109 843)	(97 169)	(129 313)	(136 853)	(138 857)	–	(135 263)	(126 611)	(133 134)
Borrowings & investments & c/deposits		(30 241)	14 157	18 116	1 989	(3 433)	(4 919)	–	845	9 920	10 969
Repayment of borrowing		(1 063)	–	(8 324)	–	–	–	–	–	–	–
		11 903	(7 044)	–	(2 233)	(2 233)	(2 451)	–	(857)	–	–
		(19 401)	7 114	9 792	(244)	(5 666)	(7 370)	–	(13)	9 920	10 969
		–	–	–	–	–	0	–	–	–	–

Table A8 Cash backed Reserves/ accumulated surplus reconciliation

KZN294 Maphumulo - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available											
Cash/cash equivalents at the year end	1	15 683	22 797	32 588	27 881	26 922	25 219	–	25 206	35 126	46 095
Other current investments > 90 days		(14 113)	–	(0)	(0)	0	0	–	(0)	(0)	(0)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		1 570	22 797	32 588	27 881	26 922	25 219	–	25 206	35 126	46 095
Application of cash and investments											
Unspent conditional transfers		28 438	16 546	16 705	16 187	11 187	11 187	–	6 293	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	742	–	–	912	912	912	–	–	–	–
Other working capital requirements	3	(24 581)	(635)	4 162	8 004	3 965	3 676	–	6 550	6 019	6 149
Other provisions		2 675	6 405	–	2 000	–	–	–	1 499	1 574	1 653
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		7 274	22 316	20 867	27 103	16 064	15 775	–	14 342	7 593	7 802
Surplus(shortfall)		(5 703)	481	11 721	778	10 859	9 444	–	10 864	27 534	38 293
References											
1. Must reconcile with Budgeted Cash Flows											
2. For example: VAT, taxation											
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)											
4. For example sinking fund requirements for borrowing											
5. Council approval required for each reserve created and basis of cash backing of reserves											
Other working capital requirements											
Debtors		40 535	16 685	18 277	10 246	14 285	14 574	–	12 970	14 087	14 560
Creditors due		15 954	16 050	22 439	18 250	18 250	18 250	–	19 520	20 106	20 709
Total		24 581	635	(4 162)	(8 004)	(3 965)	(3 676)	–	(6 550)	(6 019)	(6 149)
Debtors collection assumptions											
Balance outstanding - debtors		4 719	18 153	17 365	13 899	17 681	17 681	–	18 847	19 844	20 908
Estimate of debtors collection rate		858.9%	91.9%	105.3%	73.7%	80.8%	82.4%	0.0%	68.8%	71.0%	69.6%
Long term investments committed											
Balance (Insert description; eg sinking fund)		–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other (list)		–	–	–	–	–	–	–	–	–	–

Table A9 Assets management

Description R thousand	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome		Audited Outcome	Audited Outcome		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21			
		CAPITAL EXPENDITURE			Total New Assets			Roads Infrastructure			Storm water Infrastructure			Electrical Infrastructure		
Total New Assets	1	–	–	–	–	24 491	29 780	29 780	29 780	28 567	22 320	23 365				
Roads Infrastructure		–	–	–	–	15 628	15 628	15 628	15 628	26 942	22 320	23 365				
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Community Facilities		–	–	–	–	7 018	15 628	15 628	15 628	26 942	22 320	23 365				
Sport and Recreation Facilities		–	–	–	–	7 018	7 018	7 018	7 018	–	–	–				
Community Assets		–	–	–	–	–	–	–	–	–	–	–				
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–				
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–				
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–				
Investment properties		–	–	–	–	–	–	–	–	–	–	–				
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–				
Housing		–	–	–	–	–	–	–	–	–	–	–				
Other Assets		–	–	–	–	–	–	–	–	–	–	–				
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–				
Servitudes		–	–	–	–	–	–	–	–	–	–	–				
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–				
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–				
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–				
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–				
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–				
Transport Assets		–	–	–	–	–	–	–	–	–	–	–				
Libraries		–	–	–	–	–	–	–	–	–	–	–				
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–				
Total Renewal of Existing Assets	2	–	–	–	–	–	–	–	–	–	–	–				
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Community Facilities		–	–	–	–	–	–	–	–	–	–	–				
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–				
Community Assets		–	–	–	–	–	–	–	–	–	–	–				
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–				
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–				
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–				
Investment properties		–	–	–	–	–	–	–	–	–	–	–				
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–				
Housing		–	–	–	–	–	–	–	–	–	–	–				
Other Assets		–	–	–	–	–	–	–	–	–	–	–				
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–				
Servitudes		–	–	–	–	–	–	–	–	–	–	–				
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–				
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–				
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–				
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–				
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–				
Transport Assets		–	–	–	–	–	–	–	–	–	–	–				
Libraries		–	–	–	–	–	–	–	–	–	–	–				
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–				
Total Upgrading of Existing Assets	6	–	–	–	–	–	–	–	–	–	–	–				
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Infrastructure		–	–	–	–	–	–	–	–	–	–	–				
Community Facilities		–	–	–	–	–	–	–	–	–	–	–				
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–				
Community Assets		–	–	–	–	–	–	–	–	–	–	–				
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–				
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–				
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–				
Investment properties		–	–	–	–	–	–	–	–	–	–	–				
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–				
Housing		–	–	–	–	–	–	–	–	–	–	–				
Other Assets		–	–	–	–	–	–	–	–	–	–	–				
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–				
Servitudes		–	–	–	–	–	–	–	–	–	–	–				
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–				
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–				
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–				
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–				
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–				
Transport Assets		–	–	–	–	–	–	–	–	–	–	–				
Libraries		–	–	–	–	–	–	–	–	–	–	–				
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–				
TOTAL CAPITAL EXPENDITURE - Asset class		–	–	–	–	–	29 780	29 780	29 780	28 567	22 320	23 365				

KZN294 Maphumulo - Table A9 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework					
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand													
CAPITAL EXPENDITURE													
Total New Assets	1	-	-	-	-	-	-	-	-	-	24 491	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	15 628	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	15 628	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	7 018	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	7 018	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	275	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	70	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	100	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	1 400	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-

ASSET REGISTER SUMMARY - PPE (WDV)	5	100 767	108 040		72 111	81 164	81 164	88 637	91 296	94 035
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		100 767	108 040	–	72 111	81 164	81 164	88 637	91 296	94 035
Community Facilities					66 377	65 772	65 772	70 723	72 844	75 030
Sport and Recreation Facilities						–	–			
Community Assets		–	–	–	66 377	65 772	65 772	70 723	72 844	75 030
Heritage Assets					10 997	10 970	10 970	10 432	10 744	11 067
Revenue Generating										
Non-revenue Generating										
Investment properties					10 997	10 970	10 970	10 432	10 744	11 067
Operational Buildings					43 085	43 085	43 085	49 306	50 785	52 309
Housing										
Other Assets		61 025	70 596	–	43 085	43 085	43 085	49 306	50 785	52 309
Biological or Cultivated Assets										
Servitudes										
Licences and Rights										
Intangible Assets										
Computer Equipment					303	803	803	489	504	519
Furniture and Office Equipment					1 854	1 957	1 957	2 154	2 218	2 285
Machinery and Equipment					14 717	15 868	15 868	13 957	14 376	14 807
Transport Assets					3 524	2 988	2 988	2 904	2 991	3 081
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	161 793	178 635	–	213 075	223 516	223 516	239 370	246 551	253 948
EXPENDITURE OTHER ITEMS										
Depreciation	7	–	–	–	14 190	12 713	12 713	12 713	13 094	13 426
Repairs and Maintenance by Asset Class	3	–	–	–	3 950	5 491	5 491	8 055	8 458	8 881
Roads Infrastructure					1 500	1 500	1 500	2 200	2 310	2 426
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		–	–	–	1 500	1 500	1 500	2 200	2 310	2 426
Community Facilities					–	–	–	1 500	1 575	1 654
Sport and Recreation Facilities					50	50	50	70	74	77
Community Assets		–	–	–	50	50	50	1 570	1 649	1 731
Heritage Assets										
Revenue Generating										
Non-revenue Generating										
Investment properties										
Operational Buildings					1 000	1 000	1 000	1 150	1 208	1 268
Housing										
Other Assets		–	–	–	1 000	1 000	1 000	1 150	1 208	1 268
Biological or Cultivated Assets										
Servitudes										
Licences and Rights										
Intangible Assets										
Computer Equipment								150	159	165
Furniture and Office Equipment					40	45	45	15	16	17
Machinery and Equipment						100	100	2 100	2 205	2 315
Transport Assets					1 360	2 796	2 796	870	914	959
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL EXPENDITURE OTHER ITEMS					18 140	18 204	18 204	20 768	21 552	22 307
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	2.0%	2.6%	2.6%	3.7%	3.7%	3.7%
Renewal and upgrading and R&M as a % of PPE		0.0%	0.0%	0.0%	2.0%	2.0%	2.0%	3.0%	3.0%	3.0%

Table A10 Basic service delivery measurement

KZN294 Maphumulo - Table A10 Basic service delivery measurement			2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
Description	Ref	Outcome	2014/15	2015/16	2016/17	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21						
			Outcome	Outcome	Outcome												
Household service targets	1																
Water:																	
Piped water inside dwelling			1 257	1 257	1 257	1 257	–	–	1 257	1 257	1 257						
Piped water inside yard (but not in dwelling)			1 564	1 564	1 564	1 564	–	–	1 564	1 564	1 564						
Using public tap (at least min. service level)	2	4 096	4 096	4 096	4 096	4 096	–	–	4 096	4 096	4 096						
Other water supply (at least min. service level)	4	2 346	2 346	2 346	2 346	2 346	–	–	2 346	2 346	2 346						
<i>Minimum Service Level and Above sub-total</i>			9 263	9 263	9 263	9 263	–	–	9 263	9 263	9 263						
Using public tap (< min. service level)	3	–	–	–	–	9 263	–	–	–	9 263	–	–					
Other water supply (< min. service level)	4	–	–	–	–	–	–	–	–	–	–	–					
No water supply		10 706	10 706	10 706	10 706	10 706	–	–	10 706	10 706	10 706						
<i>Below Minimum Service Level sub-total</i>			10 706	10 706	10 706	19 969	–	–	–	19 969	10 706	10 706					
Total number of households	5	19 969	19 969	19 969	29 232	–	–	–	29 232	19 969	19 969						
Sanitation/sewage:																	
Flush toilet (connected to sewerage)		432	432	432	432	432	–	–	432	432	432						
Flush toilet (with septic tank)		268	268	268	268	268	–	–	268	268	268						
Chemical toilet		3 511	3 511	3 511	3 511	3 511	–	–	3 511	3 511	3 511						
Pit toilet (ventilated)		4 627	4 627	4 627	4 627	4 627	–	–	4 627	4 627	4 627						
Other toilet provisions (> min. service level)		7 806	7 806	7 806	7 806	7 806	–	–	7 806	7 806	7 806						
<i>Minimum Service Level and Above sub-total</i>			16 644	16 644	16 644	16 644	–	–	16 644	16 644	16 644						
Bucket toilet		642	642	642	642	642	–	–	642	642	642						
Other toilet provisions (< min. service level)		–	–	–	–	–	–	–	–	–	–						
No toilet provisions		2 690	2 690	2 690	2 690	2 690	–	–	2 690	2 690	2 690						
<i>Below Minimum Service Level sub-total</i>			3 332	3 332	3 332	3 332	–	–	3 332	3 332	3 332						
Total number of households	5	19 976	–	–	19 976	19 976	19 976										
Energy:																	
Electricity (at least min. service level)		6 738	6 738	6 738	6 738	6 738	–	–	6 738	6 738	6 738						
Electricity - prepaid (min. service level)		–	–	–	–	–	–	–	–	–	–						
<i>Minimum Service Level and Above sub-total</i>			6 738	6 738	6 738	6 738	–	–	6 738	6 738	6 738						
Electricity (< min. service level)		–	–	–	–	–	–	–	–	–	–						
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–	–						
Other energy sources		12 938	12 938	12 938	12 938	12 938	–	–	12 938	12 938	12 938						
<i>Below Minimum Service Level sub-total</i>			12 938	12 938	12 938	12 938	–	–	12 938	12 938	12 938						
Total number of households	5	19 676	–	–	19 676	19 676	19 676										
Refuse:																	
Removed at least once a week		382	382	382	382	382	–	–	382	382	382						
<i>Minimum Service Level and Above sub-total</i>			382	382	382	382	–	–	382	382	382						
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–	–						
Using communal refuse dump		153	153	153	153	153	–	–	153	153	153						
Using own refuse dump		16 700	16 700	16 700	16 700	16 700	–	–	16 700	16 700	16 700						
Other rubbish disposal		189	189	189	189	189	–	–	189	189	189						
No rubbish disposal		2 351	2 351	2 351	2 351	2 351	–	–	2 351	2 351	2 351						
<i>Below Minimum Service Level sub-total</i>			19 393	19 393	19 393	19 393	–	–	19 393	19 393	19 393						
Total number of households	5	19 775	–	–	19 775	19 775	19 775										
Households receiving Free Basic Service	7																
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–						
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–						
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–						
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–						
Cost of Free Basic Services provided - Formal Settlements (R'000)	8																
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–						
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–						
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–						
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–						
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)																	
Total cost of FBS provided		–	–	–	–	–	–	–	–	–	–						
Highest level of free service provided per household																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)																	
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)																	
Electricity (kwh per household per month)																	
Refuse (average litres per week)																	
Revenue cost of subsidised services provided (R'000)	9																
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)																	
Property rates, exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)																	
Water (in excess of 6 kilolitres per indigent household per month)	8 164	9 824	–	9 477	9 477	9 477	5 125	5 381	5 650								
Sanitation (in excess of free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–	–	–						
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–	–	–						
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–	–						
Municipal Housing - rental rebates																	
Housing - top structure subsidies																	
Other																	
Total revenue cost of subsidised services provided	6	8 164	9 824	–	9 477	9 477	9 477	5 125	5 381	5 650							

Part 2 – Supporting Documentation

2.1. OVERVIEW OF THE ANNUAL BUDGET PROCESS

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.2. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

A. Assets Managements

1. Capital Expenditure to Total Expenditure

$$\begin{aligned}
 & \frac{\text{Total Capital Expenditure}}{\text{Total Expenditure}} \times 100 \\
 & = \frac{\text{R28 567 000}}{\text{R148 859 000}} \times 100 \\
 & = \underline{\underline{19\%}}
 \end{aligned}$$

2. Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property

$$\begin{aligned}
 & \frac{\text{Total Repairs and Maintenance}}{\text{PPE and Investment Property (CV)}} \times 100 \\
 & = \frac{\text{R8 055 000}}{\text{R228 204 000}} \times 100 \\
 & = \underline{\underline{4 \%}}
 \end{aligned}$$

We unable to meet the norm of 8% as we are a small municipality, but this won't distract the service delivery.

B. Liquidity Management

1. Cash/ Cost Coverage Ratio (Excl. Grants)

(Cash and Cash equivalent-
Unspent conditional grant- overdraft) + Short term Inv. X 100
 Operating expenditures excl. non cash payments

(R4 590 000 – 6 293 000 – 0) +R20 616 000 X 100
 R106 696 000

18%

2. Current Ratio

Current Assets
 Current Liabilities

R44 627 000
 R26 671 000
1.6:1

C. Debtors Management

1. Collection rate

Gross debtors closing Balance + Billed Revenue-
Gross debtors opening Balance- Bad debts written off) x 100
 Billed Revenue

(R 26 465 000+ R15 477 000 – R24 500 000 - 883 000) X 100
 R15 477 000

82%

2. Net Debtors days

(Gross Debtors - Bad Debts provision) X 365
 Actual Billed Revenue

R26 465 000 – R 883 000 X 365
 R15 477 000

603 Days

D. Expenditure Management

3. Remuneration as a percentage of total operating expenditure

(Employees Related Cost and Councillors) X100
Operating Expenditure

R 35 462 000 + R 8 300 000
R120 292 000

36 %

4. Contracted Services of a total of operating Expenditure

Contracted Services x 100
Operating Expenses

R13 446 000 x 100
R 120 292 000

11 %

2.3. OVERVIEW OF BUDGET- RELATED POLICIES

The following budget related policies must be reviewed and approved by the council together with the approval of annual budget:

- Rates Policy
- Credit Control & Debt Collection Policy
- Indigent Policy
- Tariff Policy
- Cash Management & Investment Policy
- Borrowing Framework Policy and Guidelines
- Supply Chain Management Policy
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy

2.4. OVERVIEW OF BUDGET ASSUMPTIONS

2.4.1. General inflation outlook and its impact on the municipal activities

There are three key factors that have been taken into consideration in the compilation of the 2018/19 MTREF:

- National Government macro-economic targets;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration, Employee costs plus councillors remuneration is 36 per cent of total operating expenditure in the 2019/20 MTREF.

2.4.2. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality is not intended to take any borrowings to finance its capital assets for the 2018/19 budget year to minimise the interest rate costs and risk.

2.4.3. Collection rate for revenue services

It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term. It is also assumed that the revenue will increase after the demarcation has been finalised and all the wards has been allocated according to the demarcation board approval.

The rate of revenue collection is currently expressed as a percentage (82 per cent) of annual billings. Cash flow is assumed to be 55 per cent of billings, this percentage might increase based on the collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.4.4. Operational and Capital Grants

It has been assumed that 100 per cent of the grants will be received.

2.4.5. Salary increases

Circular No. 91 state that, "The Salary and Wage Collective Agreement for the period 01 July 2015 to 31 June 2018 has come to an end. The process is under consultation; therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage". Therefore, the municipality for salaries budget used 9% this percentage is based on the inflation rate of 5.3% plus 3.7%, which is the municipal provision as we are waiting for job description result during April. For councillor's remuneration municipality used 4%, which is latest approved upper limit.

2.4.6. Ability of the municipality to spend and deliver on the programmes

MFMA circular No.71 state that at least 10-20 per cent of total expenditure will be spent on the implementation of capital projects. During the preparation of 2018/19 budget we anticipated to spend 19 percent of total expenditure to capital projects.

2.5. OVERVIEW OF BUDGET FUNDINGS

The budget is funded by national grants, property rates and other income.

2.5.1. Operating Revenue Framework

For Maphumulo Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. We believe that with a new demarcation will increase our source of revenue.

Below is the summary of revenue classified by main revenue source

Table-1 Summary of revenue classified by main revenue source

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)												
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework			
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20
Revenue By Source												
Property rates	2	8 993	14 074	12 658	13 950	13 950	13 950	–	15 477	16 251	17 064	
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–	
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	
Service charges - other									–			
Rental of facilities and equipment		969	743	906	1 018	1 018	1 018		1 012	1 063	1 116	
Interest earned - external investments		2 194	2 062	3 197	2 141	2 928	2 928		2 400	2 520	2 646	
Interest earned - outstanding debtors		1 549	1 468	1 458	1 920	1 920	1 920		2 074	2 177	2 286	
Dividends received						–	–					
Fines, penalties and forfeits									1 005	5	6	
Licences and permits					5	5	5					
Agency services												
Transfers and subsidies		72 759	81 180	74 663	93 879	93 879	93 879		97 742	96 721	103 314	
Other revenue	2	262	1 869	146	249	631	631	–	811	851	894	
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		86 725	101 395	93 028	113 162	114 330	114 330	–	120 520	119 588	127 325	

2.6.2. Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. The municipal property Rates is calculated based latest consolidated valuation roll received from the municipal property valuator during the current year (General valuation roll and supplementary valuation roll). 2018/19 Budgeted property rates is R15.5 million expected to increase to R16.3 million 2019/20 and R17 million in 2020/21. This budget is based on the MPRA, revised randage and property rate policy for 2018/19.

2.5.2. Rental of facilities and equipment

Rental of facilities and equipment is made of hall hire fee and rental debtors. Rental debtors is based on billings whereas Hall hire fees based on actual receipts. The budget for rental debtors is to R1 million and R12 000 hall hire fees. This budget is based on the current financial year billing only because they no intention to accommodate new tenant at this stage of compilation of draft budget

2.5.3. Interest earned – External investments

The budget for interest receive on external investment is the overage of interest received from 2015/16 to 2016/17 as per audited AFS. Included in the budget for interest received on external investment is the interest expected to receive from FNB main account and ABSA current account amounted to R100 000.

2.5.4. Interest Earned on outstanding Debtors

The interest on outstanding debtors is informed by credit control policy. The budget for the interest earned on outstanding debtors decrease from R2.9 million to R2.4 million in 2018/19 budget year. The decrease in the interest earned on outstanding debtors is due to the improvements in collections during 2017/18 financial year.

2.5.5. Licenses and Permits

2.5.6.

The budget for license and permit is an amount expected to collect from business Licenses amount to R5 000 and R1 million from motor licensing as a municipality is Proposing to have licensing department as from the beginning of the budget year

2.5.7. Other Revenue

Other revenue is made up of cash sales which are tender document sales, Refund from LGSETA, income from shared services from Ndwedwe, other income and admin fees (amount paid by the third parties (AVBOB, Capital alliance and old mutual) for municipal administration on behalf of the third parties). The budget for other revenue is R811 000. The estimates of cash sales and receipt is based on the current year receipts.

2.6.8 Operating Transfers and Grant Receipts

Operating grants and transfers totals budget is R97.7 million and steadily decreasing to R96.7 million by 2019/20. This budgeted allocation is made in terms of 2018/19 Division of Revenue Bill together with Kwa-Zulu Natal provincial gazette.

2.6. EXPENDITURE ON ALLOCATION AND GRANTS PROGRAMMES

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)												
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework			
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20
Expenditure By Type												
Employee related costs	2	22 897	25 439	27 200	31 149	32 205	32 205	–	35 462	37 944	40 600	
Remuneration of councillors		5 672	6 326	6 512	7 158	7 830	7 830	–	8 300	8 880	9 502	
Debt impairment	3	1 925	3 036	640	3 339	464	464	–	883	945	1 011	
Depreciation & asset impairment	2	9 262	11 106	11 901	14 190	12 713	12 713	–	12 713	13 094	13 487	
Finance charges		2 289	1 520	805	244	244	244	–	42	–	–	
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–	
Other materials	8	–	–	–	–	–	–	–	–	–	–	
Contracted services		12 108	18 908	9 958	9 006	10 165	10 165	–	13 446	14 118	14 824	
Transfers and subsidies		8 319	13 682	–	20 050	20 050	20 050	–	12 750	6 963	7 422	
Other expenditure	4, 5	38 523	25 516	–	31 440	36 559	36 559	–	36 698	37 799	38 933	
Loss on disposal of PPE		2 000	145	146	–	–	–	–	–	–	–	
Total Expenditure		102 994	105 678	57 162	116 576	120 230	120 230	–	120 292	119 743	125 779	

2.7.1. Operating Expenditure Framework

The Maphumulo's expenditure framework for the 2018/19 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue)
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programmes
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan, no funding allocation can be made.

2.7.2. Employee related cost

The budgeted allocation for employee related costs for the 2018/19 budget year is R35.5 million. This budget amount is made of current employee as reflected in 2016/17 adjusted budget plus 09 percent increase plus budget for some vacant post, however the municipality will adjust the employees related cost during the 2018/19 compilation of final budget.

2.7.3. Remuneration of councillors

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget. The determination of salaries, allowances and benefits of different members of Council is based on 04 percent council upper limit approved during this financial year.

2.7.4 Debt Impairments

The provision of debt impairment was determined based on an historical calculation of debt impairment as stated in 2016/17 audited AFS.

2.7.5. Depreciation

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total to R12.7million. This depreciation is calculated based on the 2016/17 FAR as per audited AFS.

2.7.6. Finance charges

Finance charges consist primarily of the repayment of interest on long-term borrowing from FNB. The decrease is because this loan will be settled at the end of December 2018.

2.7.7. Contracted services

Contracted services include the amount of Security legal fee and repairs & maintenance. As part of the compilation of the 2018 /19 MTREF this group of expenditure was, critically evaluated and operational efficiencies were enforced. The total budget for contracted services has increased to R13.4 million.

2.7.8. Transfers and grants-Expenditure

The budget for transfers and grants expenditure is made of free basic services of R750 000 and INEP grant expenditure of R12 million.

2.7.10. Other expenditure

Other expenditure comprises of various line items relating to the daily operations of the municipality. The breakdown of general expenses is as follows:-

Other Expenses			
Municipal Description	2018/19 Draft Budget	2019/20 Draft Budget	2020/21 Draft Budget
ASSETS MAINTANANCE - fuel and Oil	150 000.00	154 500.00	159 135.00
BASARIES - Registration Fees	400 000.00	412 000.00	424 360.00
COUNCIL ENTERTAINMENT : Council Entertainment(Mayors Tea and water)	40 000.00	41 200.00	42 436.00
COUNCIL MEETINGS - Council Seating- Catering	30 000.00	30 900.00	31 827.00
COUNCIL REMUNERATION - Allowance and services related Benefit- Basic salary	5 784 463.16	5 957 997.06	6 136 736.97
ADVERTISING : Corporates and Municipal Activities	115 000.00	118 450.00	122 003.50
COUNCIL TRAINING - Training - Transport	30 000.00	30 900.00	31 827.00
COUNCIL TRAINING - Training- accommodation	60 000.00	61 800.00	63 654.00
COUNCIL TRAINING -Training Council Facilitator	100 000.00	103 000.00	106 090.00
COUNCIL TRAINING-Training- Daily Allowance	10 000.00	10 300.00	10 609.00
EXTERNAL AUDIT - External audit Fees	1 460 680.00	1 504 500.40	1 549 635.41
MEMBERSHIP FEE - SALGA	500 000.00	515 000.00	530 450.00
PUBLIC PARTICIPATION - Public Participation meetings- Catering	145 000.00	149 350.00	153 830.50
PUBLIC PARTICIPATION - Public participation meeting (Transport Hire)	63 600.00	65 508.00	67 473.24
PUBLIC PARTICIPATION - Public participation Voters Edutainment - Tent hire with Stage, Sound and toilet	106 000.00	109 180.00	112 455.40
PUBLIC PARTICIPATION - Public participation voters Edutainment Artist	106 000.00	109 180.00	112 455.40
PUBLIC PARTICIPATION -Uniform and Protective clothing	160 000.00	164 800.00	169 744.00
WARD COMMITTEE - Training	290 000.00	298 700.00	307 661.00
WORKSHOP - S and T - transport wothout operator- own Transport	224 242.00	230 969.26	237 898.34
WORKSHOP -Sand T - Transport without operator- Car Rental	200 000.00	206 000.00	212 180.00
WORKSHOP - Workshop and Conference- Air Transport	50 000.00	51 500.00	53 045.00
WORKSHOP -Seminer, Conference, workshop fees	25 000.00	25 750.00	26 522.50
WORKSHOP -Workshop, Conference - Accommodation	525 000.00	540 750.00	556 972.50
AUDIT COMMITTEE : Audit committee fee	192 000.00	197 760.00	203 692.80
INTERNAL AUDIT : internal audit Business and Advisory- Accounting and Audit	800 000.00	824 000.00	848 720.00
PUBLIC PARTICIPATION - Woman's month Compaign	100 000.00	103 000.00	106 090.00
PUBLIC PARTICIPATION : - Communication (Brand Partners- Fixed Monthly Retainer)	2 580 000.00	2 657 400.00	2 737 122.00
PUBLIC PARTICIPATION : Advertising of Public notice annual reports	15 000.00	15 450.00	15 913.50
PUBLIC PARTICIPATION : Compiling and Printing of annual reports	200 000.00	206 000.00	212 180.00
PUBLIC PARTICIPATION : Diaries and Calenders	150 000.00	154 500.00	159 135.00
PUBLIC PARTICIPATION- 16 days of activismCampaign	70 000.00	72 100.00	74 263.00
PUBLIC PARTICIPATION- Back to school campaign-Uniform and Study Material	15 000.00	15 450.00	15 913.50
PUBLIC PARTICIPATION- Customer and Staff Satisfaction savery campaign	600 000.00	618 000.00	636 540.00
PUBLIC PARTICIPATION- Human rights campaign	10 000.00	10 300.00	10 609.00
PUBLIC PARTICIPATION- Ingoma Cultural Campaign	110 000.00	113 300.00	116 699.00
PUBLIC PARTICIPATION- Mandela month campaign	50 000.00	51 500.00	53 045.00
PUBLIC PARTICIPATION- Maskandi Festival Campaign	400 000.00	412 000.00	424 360.00
PUBLIC PARTICIPATION: Compiling and printing of news letters (quarterly payments)	95 000.00	97 850.00	100 785.50
PUBLIC PARTICIPATION-State of the Nation adress	15 000.00	15 450.00	15 913.50
PUBLICITY- Publicity Radio Slots	250 000.00	257 500.00	265 225.00
RISK MANAGEMENT : Anti-fraud hotline- Rental	120 000.00	123 600.00	127 308.00
RISK MANAGEMENT : Anti-fraud campains	60 000.00	61 800.00	63 654.00
RISK MANAGEMENT:Purchase of Risk Management lincense system	270 000.00	278 100.00	286 443.00
SUBSTANCE AND TRAVELLING : S and T- Daily allowance	30 000.00	30 900.00	31 827.00
SUBSTANCE AND TRAVELLING S and T- Accommodation	50 000.00	51 500.00	53 045.00
SUBSTANCE AND TRAVELLING S and T-Own transport	20 000.00	20 600.00	21 218.00
WORKSHOP - S and T - transport wothout operator- own Transport	25 000.00	25 750.00	26 522.50
WORKSHOP -Sand T - Transport without operator- Car Rental	25 000.00	25 750.00	26 522.50
WORKSHOP - Workshop and Conference- Air Transport	30 000.00	30 900.00	31 827.00
WORKSHOP- Daily Allowance	30 000.00	30 900.00	31 827.00
WORKSHOP- Seminer, Conference, workshop and Subject metter	20 000.00	20 600.00	21 218.00
WORKSHOP -Workshop, Conference - Accommodation	50 000.00	51 500.00	53 045.00
FMG GRANT : Training of mSCOA	225 000.00	231 750.00	238 702.50
FMG GRANT : Upgrade on renewal license Fee	200 000.00	206 000.00	212 180.00
CONSULTANTS FEES : Indigent Register Compilation	200 000.00	206 000.00	212 180.00
CONSULTANTS FEES: HAVY : Travel agency and Visa card	200 000.00	206 000.00	212 180.00
CONSUMABLE : Stationery	353 100.00	363 693.00	374 603.79
ASSETS MANAGEMENT : Insurance Premium	400 000.00	412 000.00	424 360.00
ASSETS MANAGEMENT : Valuation Roll	200 000.00	206 000.00	212 180.00
FMG Grant Funded: Audit committee (FMG)	850 000.00	875 500.00	901 765.00
BANKING Bank Charges	27 820.00	28 654.60	29 514.24
MUNICIPAL RUNNING COST : Water and Eletricity	900 000.00	927 000.00	954 810.00
MUNICIPAL RUNNING COST Telephone fax and Telegram	600 000.00	618 000.00	636 540.00
HIRE CHARGES : Hire charges	206 200.00	212 386.00	218 757.58
IMPLEMENTATION OF MSCOA : Implementation of mSCOA	450 000.00	463 500.00	477 405.00
SUBSTANCE AND TRAVELLING : Accommodation	80 000.00	82 400.00	84 872.00
SUBSTANCE AND TRAVELLING : Daily Allowance	30 000.00	30 900.00	31 827.00
SUBSTANCE AND TRAVELLING : Road Transport	80 000.00	82 400.00	84 872.00
SUBSTANCE AND TRAVELLING :Air Transports	10 000.00	10 300.00	10 609.00
SUBSTANCE AND TRAVELLINGH :Transport without opertaor Car hire	35 000.00	36 050.00	37 131.50

WORKSHOP - S and T - transport wothout operator- own Transport	15 000.00	15 450.00	15 913.50
WORKSHOP -Sand T - Transport without operator- Car Rental	5 000.00	5 150.00	5 304.50
WORKSHOP - Workshop and Conference- Air Transport	10 000.00	10 300.00	10 609.00
WORKSHOP : Membership Professional Board(all IIMFO Members)	10 000.00	10 300.00	10 609.00
WORKSHOP :Workshop Seminars	15 000.00	15 450.00	15 913.50
WORKSHOP- Daily Allowance	10 000.00	10 300.00	10 609.00
WORKSHOP -Workshop, Conference - Accommodation	35 000.00	36 050.00	37 131.50
DEVELOPMENT AND REVIEW OF JOB DESCRIPTION: Valuer and Assessor	20 000.00	20 600.00	21 218.00
FILLING OF CRITICAL POST : Advertising : Vacant Post staff Recruitment	75 000.00	77 250.00	79 567.50
FILLING OF CRITICAL POST : Re- Allocation cost of new Employee	50 000.00	51 500.00	53 045.00
FILLING OF CRITICAL POST : S and T - Non employees	10 000.00	10 300.00	10 609.00
FILLING OF CRITICAL POST: Medical Exam	35 000.00	36 050.00	37 131.50
FILLING OF CRITICAL PST : Competency assessment	60 000.00	61 800.00	63 654.00
FLEET MANAGEMENT : License renewal	170 000.00	175 100.00	180 353.00
GENERAL EXPENSE : Cleaning services	120 000.00	123 600.00	127 308.00
GENERAL EXPENSES : Installation of Fire extinguishers	50 000.00	51 500.00	53 045.00
GENERAL EXPENSES : Occupational Health and Safety Fire services	20 000.00	20 600.00	21 218.00
GENERAL EXPENSES : Occupational Health and Safety -Uniform and Safety Clothing	15 000.00	15 450.00	15 913.50
GENERAL EXPENSES : Procurement of safety Sign- Exhibit installation	15 000.00	15 450.00	15 913.50
GENERAL EXPENSES : Professional Help for Employees	50 000.00	51 500.00	53 045.00
GENERAL EXPENSES : Servicing of water horses	15 000.00	15 450.00	15 913.50
GENERAL EXPENSES : training Occupational healthy	70 000.00	72 100.00	74 263.00
GENERAL EXPENSES : Uniform and Protective clothing	100 000.00	103 000.00	106 090.00
IT SUPPORT : Computer Software :License Renewal	470 000.00	484 100.00	498 623.00
IT SUPPORT : Internet access (Monthly rentals)	300 000.00	309 000.00	318 270.00
IT SUPPORT : IT equipment Small tools (including recorder)	15 000.00	15 450.00	15 913.50
IT SUPPORT : Printers Monthly rentals	600 000.00	618 000.00	636 540.00
RECORDS MANAGEMENT :Corier and Delivery Services	3 500.00	3 605.00	3 713.15
RECORDS MANAGEMENT :STATIONERY & OFFICE EQUIPMENT	50 000.00	51 500.00	53 045.00
RENTAL FOR NEW SCARCE SKILLS EMPLOYEES (3 MONTHS RENTAL)	70 000.00	72 100.00	74 263.00
SKILLS AND DEVELOPMENT Domestic Accommodation (WSP) Training	70 000.00	72 100.00	74 263.00
SKILLS AND DEVELOPMENT:Training- Daily Allowance	25 000.00	25 750.00	26 522.50
SKILLS AND DEVELOPMENT:Training- Own Transports	170 000.00	175 100.00	180 353.00
SKILLS DEVELOPMENT : Training	500 000.00	515 000.00	530 450.00
SKILLS DEVELOPMENT Training Accommodation	350 000.00	360 500.00	371 315.00
STUDY AID : Employee Busaries	360 000.00	370 800.00	381 924.00
SUBSTANCE AND TRAVELLING - Car rental	5 000.00	5 150.00	5 304.50
SUBSTANCE AND TRAVELLING : S and T- Daily allowance	30 000.00	30 900.00	31 827.00
SUBSTANCE AND TRAVELLING S and T- Accommodation	30 000.00	30 900.00	31 827.00
SUBSTANCE AND TRAVELLING S and T-Own transport	35 000.00	36 050.00	37 131.50
Wet Fuel	120 000.00	123 600.00	127 308.00
WORKSHOP -Sand T - Transport without operator- Car Rental	100 000.00	103 000.00	106 090.00
UPDATING AND REVIEW OF IDP : Final SDF Reports- Project Management	100 000.00	103 000.00	106 090.00
UPDATING SDF FOR ANNUAL REVIEW OF IDP : Advertising - Spatial Developmenr Framework	10 000.00	10 300.00	10 609.00
REVIEW OF 2018/19 IDP - Advertising IDP Ref Forum meeting	30 000.00	30 900.00	31 827.00
IREVIEW OF 2018/19 IDP - IDP- Road show catering	168 000.00	173 040.00	178 231.20
REVIEW OF 2018/19 IDP :dvertising- IDP, SDBIP and PMT	10 000.00	10 300.00	10 609.00
REVIEW OF 2018/19 IDP -Catering for Mayors campaign (IDP forum meeting)	94 900.00	97 747.00	100 679.41
REVIEW OF 2018/19 IDP -Entertainment Mayor executive campagn	68 000.00	70 040.00	72 141.20
REVIEW OF 2018/19 IDP -Executive Mayors campaign- Decoration	668 000.00	688 040.00	708 681.20
REVIEW OF 2018/19 IDP -Printing Of IDP	200 000.00	206 000.00	212 180.00
REVIEWING OF 2018/19 IDP - Hiring of PA Syste- Entertainment	52 000.00	53 560.00	55 166.80
REVIEWING OF 2018/19 IDP -IDP Road Show- Hiring of PA System	200 000.00	206 000.00	212 180.00
REVIEWING OF 2018/19 IDP -IDP Road Show- Hiring of 12 taxex	256 000.00	263 680.00	271 590.40
RELOCATION COSTS FOR THE POST OFFICE AND CRECHE	300 000.00	309 000.00	318 270.00
PROFESSIONAL FEES (Surveying and consolidation of sites)	100 000.00	103 000.00	106 090.00
SHARED SERVICES : Administrative and support staff	890 000.00	916 700.00	944 201.00
Maphumulo LUMS	300 000.00	309 000.00	318 270.00
SUBSTANCE AND TRAVELLING Sand t Dimestic food and beveraages	10 000.00	10 300.00	10 609.00
SUBSTANCE AND TRAVELLING : Acccommodation	30 000.00	30 900.00	31 827.00
GENERAL EXPENSE : Seminar, Conference , Worksshop and Event	20 000.00	20 600.00	21 218.00
MEMBERSHIP -Business and Advisery- Board Member	10 000.00	10 300.00	10 609.00
PROCTECTIVE CLOTHES - Safety Uniform	20 000.00	20 600.00	21 218.00
STATIONERY -Printing, Publication and books	5 000.00	5 150.00	5 304.50
SUBSTANCE AND TRAVELLING - Allowance- Accommodation	21 480.00	22 124.40	22 788.13
SUBSTANCE AND TRAVELLING -S and T- Daily allowance	2 006.00	2 066.18	2 128.17
SUBSTANCE AND TRAVELLING -S and T Domestic Food and Beverages	20 000.00	20 600.00	21 218.00
SUBSTANCE AND TRAVELLING -S and T - Travelling without operator	10 000.00	10 300.00	10 609.00
SUBSTANCE AND TRAVELLING- Sand T - Domestic accommodation	28 600.00	29 458.00	30 341.74
SUBSTANCE AND TRAVELLING - Transpot workshop and session	3 000.00	3 090.00	3 182.70
SUBSTANCE AND TRAVELLING- Accommodation workshop and session	95 424.21	98 286.94	101 235.54
SUBSTANCE AND TRAVELLING -Transport without operator	108 700.00	111 961.00	115 319.83

SUBSTANCE AND TRAVELLING- Workshop and Session- Daily allowance	42 000.00	43 260.00	44 557.80
SUBSTANCE AND TRAVELLING- Workshop and Session- food	2 000.00	2 060.00	2 121.80
UNIFORM AND SAFETY CLOTHING-Staff Uniform- occupational health and safety	15 000.00	15 450.00	15 913.50
DISABILITY-	150 000.00	154 500.00	159 135.00
DISASTER	600 000.00	618 000.00	636 540.00
EVENT JUNE 16-	320 000.00	329 600.00	339 488.00
EVENT UMKHOSI WOMHLANGA	160 000.00	164 800.00	169 744.00
EVENT WORLD AIDS DAY	50 000.00	51 500.00	53 045.00
GRADE 12 BEST ARCHIVERS AWARDS	70 000.00	72 100.00	74 263.00
HIV AND AIDS	150 000.00	154 500.00	159 135.00
POVERTY ALIATION	220 000.00	226 600.00	233 398.00
SPOTRS- SALGA games	1 200 000.00	1 236 000.00	1 273 080.00
SPORT GRANT FUNDED	75 000.00	77 250.00	79 567.50
WOMAN GENDER	320 000.00	329 600.00	339 488.00
YOUTH DEVELOPMENT	1 300 000.00	1 339 000.00	1 379 170.00
FLEET MANAGEMENT -Wet Oil	1 200 000.00	1 236 000.00	1 273 080.00
GENERAL EXPENSE -Park Home	100 000.00	103 000.00	106 090.00
GENERAL EXPENSE -Uniform and Protective Cloths	300 000.00	309 000.00	318 270.00
GENERAL EXPENSES -Stores and Maintenance	250 000.00	257 500.00	265 225.00
GENERAL EXPENSE-small Tools	30 000.00	30 900.00	31 827.00
MEMBERSHIP FEE- Membership and Subscription- Professional Boardies	30 000.00	30 900.00	31 827.00
	36 697 715.37	37 798 646.83	38 932 606.24

2.7. CAPITAL EXPENDITURE

KZN294 Maphumulo - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description R thousand	Ref 1	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional											
<i>Governance and administration</i>		21 933	391	391	1 845	2 134	2 134	–	1 625	–	–
Executive and council					215	260	260	–	20		
Finance and administration		21 933	391	391	1 630	1 874	1 874	–	1 605		
Internal audit											
<i>Community and public safety</i>		–	230	–	7 018	8 008	8 008	–	4 074	–	–
Community and social services					7 018	7 048	7 048	–	4 074		
Sport and recreation						960	960	–			
<i>Economic and environmental services</i>		22 421	26 768	–	15 628	19 638	19 638	–	22 868	22 320	23 365
Planning and development			157								
Road transport		22 421	26 612		15 628	19 638	19 638	–	22 868	22 320	23 365
Environmental protection											
<i>Trading services</i>		–	–	–	–	–	–	–	–	–	–
Energy sources											
Water management											
Waste water management											
Waste management											
<i>Other</i>		–									
Total Capital Expenditure - Functional	3	44 354	27 389	391	24 491	29 780	29 780	–	28 567	22 320	23 365
Funded by:											
National Government		22 421	26 210		22 646	22 646	22 646		21 942	22 320	23 365
Provincial Government		198				5 000	5 000		5 000		
District Municipality											
Other transfers and grants											
<i>Transfers recognised - capital</i>	4	22 619	26 210	–	22 646	27 646	27 646	–	26 942	22 320	23 365
<i>Public contributions & donations</i>	5										
<i>Borrowing</i>	6	15 000	6 735	1 179	391	1 845	2 134	2 134	1 625		
<i>Internally generated funds</i>											
Total Capital Funding	7	44 354	27 389	391	24 491	29 780	29 780	–	28 567	22 320	23 365

2.7.3. New Assets

The budget for capital expenditure estimated to be R28.6 million. This budget consist of the purchase of Computers, Vehicles, Furniture and Equipment, construction of halls, and roads. The funding for capital expenditure would be as follows

- R21.9 million from MIG grant
- R1. 6 million internally generated funds
- R5 million Small town rehabilitation grant

Internally generated funds would be funded by the income received / generated from municipal operating revenue (property rate, rentals etc.) which is not committed to any purpose. Internal generated funds would fund the following assets

• Furniture and equipment	R450 000
• Computers	R125 000
• Plant and Equipment	R350 000
• Vehicle (Technical)	R700 000

2.8.2 Renewal of existing assets and Repairs and Maintenance

The municipality doesn't have plans to renew existing assets. And this is not going to defeat the on-going concern of the municipality

2.8. Cash Flow Management

KZN294 Maphumulo - Table A7 Budgeted Cash Flows										2018/19 Medium Term Revenue & Expenditure Framework		
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
		R thousand	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome				
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		101 111	14 074	15 819	7 812	7 812	8 109		8 500	8 755	9 018	
Service charges			2 612	146	4 824	6 346	6 335		–	–	–	
Other revenue					–	–			5 524	5 689	5 860	
Government - operating	1		81 809	74 822	93 879	93 688	93 668		97 742	97 295	103 314	
Government - capital	1		21 689	21 301	22 646	22 646	22 646		21 942	22 320	23 365	
Interest		2 194	2 313	3 197	2 141	2 928	3 179		2 400	2 472	2 546	
Dividends									–	–	–	
Payments												
Suppliers and employees		(87 657)	(69 291)	(69 040)	(84 528)	(86 778)	(88 782)		(93 904)	(97 329)	(102 347)	
Finance charges		(2 289)	(1 520)	(805)	(244)	(244)	(244)		(42)	–	–	
Transfers and Grants	1		(11 786)	(20 050)	(20 050)	(20 050)	(20 051)		(12 750)	(6 963)	(7 422)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 359	39 903	45 440	26 480	26 347	24 861	–	29 412	32 240	34 334	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPPE		807							–	–	–	
Decrease (Increase) in non-current debtors		(53)	404						–	–	–	
Decrease (increase) other non-current receivables			1 099						–	–	–	
Decrease (increase) in non-current investments									–	–	–	
Payments									–	–	–	
Capital assets		(44 354)	(27 248)	(27 324)	(24 491)	(29 780)	(29 780)		(28 567)	(22 320)	(23 365)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 600)	(25 745)	(27 324)	(24 491)	(29 780)	(29 780)	–	(28 567)	(22 320)	(23 365)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–	–	
Borrowing long term/refinancing		(1 063)		(8 324)					–	–	–	
Increase (decrease) in consumer deposits									–	–	–	
Payments									–	–	–	
Repayment of borrowing		11 903	(7 044)		(2 233)	(2 233)	(2 451)		(857)	–	–	
NET CASH FROM/(USED) FINANCING ACTIVITIES		10 839	(7 044)	(8 324)	(2 233)	(2 233)	(2 451)	–	(857)	–	–	
NET INCREASE/ (DECREASE) IN CASH HELD		(19 401)	7 114	9 792	(244)	(5 666)	(7 370)	–	(13)	9 920	10 969	
Cash/cash equivalents at the year begin:	2	35 084	15 683	22 797	28 125	32 588	32 588		25 219	25 206	35 126	
Cash/cash equivalents at the year end:	2	15 683	22 797	32 588	27 881	26 922	25 219		25 206	35 126	46 095	

2.8.1. cash and cash equivalent

The cash and cash equivalent balance in the 2016/17 AFS is R32.6 million. Cash and cash equivalent at the end of the 2017/18 financial year is projected and expected to decrease to R25.2 million. The projections is estimated based on the February 2018 investment register balance, current bank accounts balances (ABSA and FNB) and forecast March to June 2018 operating expenditure and capital expenditure.

The cash and cash equivalent balance at the end of 2018/19 financial year expected to be R25.2 million.

2.8.2. Reasons for 2017/18 Cash forecast in Table A7

- Property rate from R7.8 o R8.1 million full year forecast**

Property rate in the adjustment budget is R7.8 million that was derived from the approved original budget. The actual receipts of property rate as at the end of February is R8.1 million then the municipality full year forecast is based on the actual receipt as at 28 February 2018.

- Other Revenue from R6.3 to R6.3 million full year forecast**

The full year forecast of R6.3 million is calculated based on actual receipts as at 28 February 2018 and the expected receipts towards the end of this financial year.

- Government operation from R93.6 to R93.6 million full year forecast**

The 2017/18 adjustment budget of grants operational was budgeted according receipts to be received as per Provincial Gazette and Division of Revenue Bill (DORB). There is no changes received from Treasury that would result in the decrease or increase of operational government transfers.

- Government Capital from R22.6 to R22.6 million full year forecast**

The 2017/18 adjustment budget of grants operational was budgeted according receipts to be received as per Provincial Gazette and Division of Revenue Bill (DORB). There is no changes received from Treasury that would result in the decrease or increase of capital government transfers

- Suppliers and employees as per adjustment budget of R86.7 million has been increased to R88.9 million for full year forecast**

The cash paid to suppliers and employees as at 28 February 2018 is extrapolated and straight lined for the month of March to June 2018.

2.8.3. 2018/19 Draft budget Cash flow

- Cash from operating Activities**

The municipality budget for revenue to be received in 2018/19 budget year is R136.7 million that consist of the following sources:-

- Property Rates, penalties and collection charged**

The budgeted collection rates from property rates is measured using 2016/17 audited year collections. The expected collection rate is 52 percent.

- **Other Revenue**

The budget for other revenue comprises of cash inflow from rental of facilities and equipment's and other revenue account collections. Rentals actual collection rate is 71 percent and other revenue is 100% budgeted collection. The other revenue budgeted collection is R811 000 for other revenue as per A4 plus R3 million VAT refunds expected to be received during the budget year.

This VAT refund of R3 million is based on the refunds that are due to municipality during this current year and expected to be received in budget year.

- **Interest earned on external investments**

Interest earned on external investment collation rate is 100%.

2.8.4. Cash from Investing activities

The budget for investing activities is made of the capital expenditure, which is budgeted to be R29.9 million in the budget year.

2.8.5. Cash from Financing activities

This budget is made of only repayment of existing loan from FNB.

2.9.5 Application of cash and investment

- **Unspent Conditional Grants**

Municipality is budgeted to spend 100% of conditional grants received in 2018/19 budget year. The unspent grants required to be cash backed is R6.3 million (titanium mining R100 000 and part of corridor Development and Small town rehabilitation grant R6.1 million)

OTHER

SUPPORTING

TABLES

KZN294 Maphumulo - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2014/15		2015/16		2016/17		Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
R thousand													
REVENUE ITEMS:													
Property rates	6	17 157	23 888	12 698	23 427	23 427	23 427		20 602	21 632	22 714		
less Revenue Forgone (exemptions, reductions and reductions in imposible values in excess of section 17 of MPAI)		8 154	9 624	9 477	9 477	9 477	9 477		5 125	5 381	5 500		
Net Property Rates	6	8 993	14 074	12 658	13 958	13 958	13 958	–	15 477	16 251	17 664		
Service charges - electricity revenue													
Total Service charges - electricity revenue													
less Revenue Forgone (in excess of 50 kwh per indgent household per month)													
less Cost of Free Basic Services (50 kwh per indgent household per month)													
Net Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–		
Service charges - water revenue													
Total Service charges - water revenue													
less Revenue Forgone (in excess of 6 kilitres per indgent household per month)													
less Cost of Free Basic Services (6 kilitres per indgent household per month)													
Net Service charges - water revenue		–	–	–	–	–	–	–	–	–	–		
Service charges - sanitation revenue													
Total Service charges - sanitation revenue													
less Revenue Forgone (in excess of free sanitation service to indgent households)													
less Cost of Free Basic Services (free sanitation service to indgent households)													
Net Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–		
Service charges - refuse revenue													
Total refuse removal revenue													
Total landfill revenue													
less Revenue Forgone (in excess of one removal a week to indgent households)													
less Cost of Free Basic Services (removed once a week to indgent household)													
Net Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–		
Other Revenue by Type													
Municipal Income													
Refunds from LGSETA		130	251	146	55	175	175		187 260	197	206		
Licence and permit Fees		2 050	2 265	2 020	2 787	2 787	2 787		48 150	51	53		
Admin Fees		6	1	1	5	5	5		–	–	–		
Other Income (Shared Service received from Nswele)		1	5	148	148	148	148		159	167	175		
Other Income (unknown Deposit)		131	23	237	257	257	257		275	289	303		
Library Fees		166							20	21	22		
Refuse Removal									115	121	127		
Total Other Revenue	3	262	1 869	146	249	631	631	–	811	851	894		
EXPENDITURE ITEMS:													
Employee related costs													
Basic Pay and Wages	2	18 316	20 423	27 200	24 779	26 635	26 635		29 759	30 769	32 903		
Person and UIF Contributions		2 050	2 265	2 020	2 787	2 787	2 787		2 951	3 158	3 379		
Medical Aid Contributions		898	1 020	1 304	1 304	1 304	1 304		1 358	1 450	1 552		
Pension Fund		–	–	–	–	–	–		–	–	–		
Performance Bonus		56	56	56	56	56	56		–	–	–		
Motor Vehicle Allowance		1 165	1 081	1 091	1 091	1 091	1 091		1 188	1 272	1 361		
Cellphone Allowance		31	24	104	104	104	104		113	121	130		
Housing Allowances		57	188	152	152	152	152		171	183	196		
Other allowances and allowances		386	230	438	438	438	438		595	636	681		
Pensions in lieu of leave		309	309	309	309	309	309		331	354	379		
Long service awards		208	129	129	129	129	129		–	–	–		
Postirement/benefit obligations		–	–	–	–	–	–		–	–	–		
sub-total	5	22 897	25 439	27 200	31 149	32 205	32 205	–	35 462	37 944	40 600		
Leave - Employees posts capitalised to PPE													
Total Employee related costs	1	22 897	25 439	27 200	31 149	32 205	32 205	–	35 462	37 944	40 600		
Contributions recognised - capital													
List contributions by contract													
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–		
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment	10	9 262	11 106	11 901	14 190	12 713	12 713		12 713	13 094	13 457		
Less: amortisation		–	–	–	–	–	–		–	–	–		
Capital asset impairment		–	–	–	–	–	–		–	–	–		
Depreciation resulting from revaluation of PPE		–	–	–	–	–	–		–	–	–		
Total Depreciation & asset impairment	1	9 262	11 106	11 901	14 190	12 713	12 713	–	12 713	13 094	13 457		
Bulk purchases													
Build Bulk Purchases		–	–	–	–	–	–		–	–	–		
Wear Bulk Purchases		–	–	–	–	–	–		–	–	–		
Total bulk purchases	1	–	–	–	–	–	–	–	–	–	–		
Transfers and grants													
Cash transfers and grants		3 869	13 489	–	15 000	15 000	15 000	–	12 000	6 400	7 000		
Non-cash transfers and grants		4 450	193	–	5 050	5 050	5 050	–	750	563	422		
Total transfers and grants	1	8 319	13 682	–	20 050	20 050	20 050	–	12 750	6 963	7 422		
Contracted services													
Security Services & Cleaning Services		7 488	3 397	9 958	5 056	4 133	4 133		4 691	4 925	5 171		
Repairs and maintenance		4 620	2 041	3 950	3 950	5 451	5 451		8 055	8 458	8 881		
Cleaning		6 525	853	541	541	541	541		–	–	–		
Other		4 074	2 020	–	–	–	–		700	735	772		
sub-total	1	12 108	18 908	9 958	9 006	10 165	10 165	–	13 446	14 118	14 624		
Allocations to organs of state:													
Electricity		–	–	–	–	–	–		–	–	–		
Water		–	–	–	–	–	–		–	–	–		
Sanitation		–	–	–	–	–	–		–	–	–		
Other		–	–	–	–	–	–		–	–	–		
Total contracted services		12 108	18 908	9 958	9 006	10 165	10 165	–	13 446	14 118	14 624		
Other Expenditure By Type													
Collection costs	8	–	–	–	–	–	–		–	–	–		
Contributions to 'other' provisions		–	–	–	–	–	–		–	–	–		
Consultant fees		5 610	–	3 240	3 240	3 240	3 240		–	–	–		
Audit fees		1 808	1 116	1 378	2 844	2 844	2 844		–	–	–		
Other expenses		31 865	24 400	26 822	30 695	30 695	30 695		36 698	37 799	38 933		
List Other Expenditure by Type	3	–	–	–	–	–	–		–	–	–		
Total 'Other' Expenditure	1	38 523	25 516	–	31 440	36 599	36 599	–	36 698	37 799	38 933		
by Expenditure Item													
Employee related costs	8	–	–	–	–	–	–		–	–	–		
Other materials		16 868	–	3 950	3 950	3 950	3 950		–	–	–		
Contracted Services		–	–	–	–	–	–		–	–	–		
One off expenditure		–	–	–	–	–	–		–	–	–		
Total Repairs and Maintenance Expenditure	9	–	16 868	–	3 950	3 950	3 950	–	–	–	–		

KZN294 Maphumulo - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Budget & Treasury	Vote 3 - Community Services	Vote 4 - Economic & Development	Vote 5 - Technical Services	Vote 6 - Corporate Services	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			15 477														15 477
Service charges - electricity revenue																	–
Service charges - water revenue																	–
Service charges - sanitation revenue																	–
Service charges - refuse revenue																	–
Service charges - other																	–
Rents of facilities and equipment				1 012													1 012
Interest earned - external investments				2 400													2 400
Interest earned - outstanding debtors				2 074													2 074
Dividends received																	–
Fines, penalties and forfeits				1 005													1 005
Licences and permits																	–
Agency services				97 733													97 733
Other revenue																	–
Transfers and subsidies				811													811
Gains on disposal of PPE																	–
Total Revenue (excluding capital transfers and contributions)		–	128 511	–	–	–	–	–	–	–	–	–	–	–	–	–	120 511
Expenditure By Type																	
Employee related costs		5 695	7 941	4 684	1 728	6 974	8 440										35 462
Remuneration of councillors		8 300															8 300
Debt			883														883
Depreciation & asset impairment			12 713		42												12 713
Finance charges																	42
Bulk purchases																	–
Other materials																	–
Contracted services		1 191	1 165			5 870	5 220										13 446
Transfers and subsidies			750		4 998	3 507	12 000	1 910	9 326								12 750
Other expenditure		16 957															36 698
Loss on disposal of PPE																	–
Total Expenditure		32 142	23 493	9 682	5 235	26 754	22 986	–	–	–	–	–	–	–	–	–	120 292
Surplus/(Deficit)		(32 142)	97 018	(9 682)	(5 235)	(26 754)	(22 986)	–	–	–	–	–	–	–	–	–	219
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)								21 942									21 942
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporates, Higher Educational Institutions)																	–
Transfers and subsidies - capital (in-kind - all)																	–
Surplus/(Deficit) after capital transfers & contributions		(32 142)	97 018	(9 682)	(5 235)	(4 812)	(22 986)	–	–	–	–	–	–	–	–	–	22 161

KZN294 Maphumulo - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Call investment deposits		14 113	20 671	29 943	25 427	24 469	22 765		20 616	30 398	43 039
Call deposits											
Other current investments											
Total Call investment deposits	2	14 113	20 671	29 943	25 427	24 469	22 765	–	20 616	30 398	43 039
Consumer debtors											
Consumer debtors		15 841	19 279	14 236	24 500	24 500	24 500		26 465	28 317	30 300
<i>Less: Provision for debt impairment</i>		(4 758)	(7 462)		(12 301)	(8 519)	(8 519)		(9 403)	(10 348)	(11 359)
Total Consumer debtors	2	11 083	11 817	14 236	12 199	15 981	15 981	–	17 062	17 969	18 940
Debt impairment provision											
Balance at the beginning of the year		(3 051)	(4 758)	(7 462)	(8 962)	(8 055)	(8 055)		(8 519)	(9 403)	(10 348)
Contributions to the provision		(1 707)	(2 704)	(593)	(3 339)	(464)	(464)		(883)	(945)	(1 011)
Bad debts written off					–	–	–				
Balance at end of year		(4 758)	(7 462)	(8 055)	(12 301)	(8 519)	(8 519)	–	(9 403)	(10 348)	(11 359)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		180 059	197 929	195 300	246 768	256 513	256 313		274 482	288 206	302 616
Leases recognised as PPE		14 666	22 996		20 391	20 391	20 391		20 391	20 391	20 391
<i>Less: Accumulated depreciation</i>		32 932	42 290		66 615	65 068	65 068		77 101	79 414	81 796
Total Property, plant and equipment (PPE)	2	161 793	178 635	195 300	200 544	211 636	211 636	–	217 772	229 183	241 211
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		6 759	7 513	2 683	2 233	2 233	2 233		857	–	–
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		6 759	7 513	2 683	2 233	2 233	2 233	–	857	–	–
Trade and other payables											
Trade and other creditors		15 954	16 050	22 439	18 250	18 250	18 250		19 520	20 106	20 709
Unspent conditional transfers		28 438	16 546	16 705	16 187	11 187	11 187		6 293		
VAT											
Total Trade and other payables	2	44 392	32 596	39 144	34 437	29 437	29 437	–	25 813	20 106	20 709
Non current liabilities - Borrowing											
Borrowing	4	3 776	2 405	850	857	857	857		–	–	–
Finance leases (including PPP asset element)		7 112	672								
Total Non current liabilities - Borrowing		10 888	3 077	850	857	857	857	–	–	–	–
Provisions - non-current											
Retirement benefits		742	886		1 000	1 212	1 212				
<i>List other major provision items</i>											
Refuse landfill site rehabilitation											
Other			5 518	908	30	30	30		239	248	258
Total Provisions - non-current		742	6 405	908	1 030	1 242	1 242	–	239	248	258
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		138 991	143 585	214 158	214 872	232 328	232 328		254 074	276 244	298 410
GRAP adjustments		446	(4)								
Restated balance		139 437	143 581	214 158	214 872	232 328	232 328	–	254 074	276 244	298 410
Surplus/(Deficit)		4 448	29 928	57 553	19 231	21 746	21 746	–	22 170	22 165	24 911
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	143 585	173 509	271 711	234 103			254 074	–	276 244	298 410
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
<i>Other reserves</i>											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	143 585	173 509	271 711	234 103			254 074	–	276 244	298 410
											323 320

KZN294 Maphumulo - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective R thousand	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
To improve the organisational development capacity of the municipality to render effective service delivery;	<ul style="list-style-type: none"> • Implement new municipal organogram • Filling of critical positions • Development and review of Policies • Implementation of Organisational Performance Management • Implementation of a skills development plan. • Compliance with Section 46 of the Municipal Systems Act. 											
To improve the quality of the natural environment and promote co-ordinated and orderly spatial development	<ul style="list-style-type: none"> • Implementation of the Spatial Planning and Land Use Management Act • Land use management – wall to wall scheme • Review of the Spatial Development Framework 											
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality	<ul style="list-style-type: none"> • Develop a financial plan • Develop a revenue enhancement strategy • Comply with section 71 and 72 of the MFMA • Review the valuation roll 											
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective R thousand	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
To promote local economic development and growth in Maphumulo through the identification and facilitation of To utilize the municipal areas agricultural potential to the maximum	<ul style="list-style-type: none"> Community Works Programme Extended Public Works Programme Development of an LED strategy Provide access to agricultural markets Support the formulation and registration of co-operatives 											
To promote Maphumulo as a tourism destination	<ul style="list-style-type: none"> Development of a tourism strategy Development of a tourism strategy 											
To improve the quality of life of the community by providing them with decent housing and to ensure that each housing project is linked to	<ul style="list-style-type: none"> Facilitate in the provision of water Facilitate in the provision of sanitation Facilitate in the provision of rural 											
To reduce infrastructure and services backlog and to establish a high quality environment with the associated physical infrastructure	<ul style="list-style-type: none"> Facilitate in the provision of water Facilitate in the provision of sanitation Facilitate in the provision of rural 											
To deepen democracy and strengthen democratic institutions	<ul style="list-style-type: none"> Review of the Communication Strategy Provision of social facilities and services 											
To improve the organisational development capacity of the municipality to render effective service delivery;	<ul style="list-style-type: none"> Implement new municipal organogram Filling of critical positions Development and review of 											
To improve the quality of the natural environment and promote co-ordinated and orderly spatial development	<ul style="list-style-type: none"> Implementation of the Spatial Planning and Land Use Management Act Land use management – wall to Develop a financial plan Develop a revenue enhancement strategy 											
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality	<ul style="list-style-type: none"> Comply with section 71 and 72 of 											
Allocations to other priorities												

KZN294 Maphumulo - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
To promote local economic development and growth in Maphumulo through the identification and facilitation of	• Community Works Programme • Extended Public Works Programme • Development of an LED strategy	A										
To utilize the municipal areas agricultural potential to the maximum	• Provide access to agricultural markets • Support the formulation and registration of co-operatives	B										
To promote Maphumulo as a tourism destination	• Development of a tourism strategy • Development of a tourism strategy	C										
To improve the quality of life of the community by providing them with decent housing and to ensure that each housing project is linked to	• Facilitate in the provision of water • Facilitate in the provision of sanitation	D										
To reduce infrastructure and services backlog and to establish a high quality environment with the associated physical infrastructure	• Facilitate in the provision of rural • Facilitate in the provision of water • Facilitate in the provision of sanitation	E										
To deepen democracy and strengthen democratic institutions	• Facilitate in the provision of rural • Review of the Communication Strategy • Provision of social facilities and services	F										
To improve the organisational development capacity of the municipality to render effective service delivery;	• Implement new municipal organogram • Filling of critical positions	G										
To improve the quality of the natural environment and promote co-ordinated and orderly spatial development	• Development and review of • Implementation of the Spatial Planning and Land Use Management Act • Land use management – wall to	H										
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality	• Develop a financial plan • Develop a revenue enhancement strategy • Comply with section 71 and 72 of	I										
Allocations to other priorities		J										
Total Capital Expenditure		K	3									
References		L	1	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN294 Maphumulo - Entities measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

KZN294 Maphumulo - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Borrowing Management											
Credit Rating	Interest & Principal Paid /Operating Expenditure	-9.3%	8.1%	1.4%	2.1%	2.1%	2.2%	0.0%	0.7%	0.0%	0.0%
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	-68.8%	42.4%	4.4%	12.8%	12.1%	13.2%	0.0%	3.9%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	-	-	-	-	-	-	-	-	-	-
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity	Current Ratio	-	1.0	1.2	113.93%	140.8%	-	-	167.3%	2.7	3.2
Current Ratio adjusted for aged debtors	Current assets/current liabilities Current assets less debtors > 90 days/current liabilities	-	1.0	1.2	113.9%	1.4	-	-	1.7	2.7	3.2
Liquidity Ratio	Monetary Assets/Current Liabilities	-	0.6	0.8	0.8	0.9	0.8	-	1.0	1.7	2.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	-	-	-	-	-	-	-	-	-	-
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)	1124.3%	100.0%	125.0%	56.0%	56.0%	58.1%	0.0%	54.9%	53.9%	52.8%	-
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.4%	17.9%	18.7%	12.3%	15.5%	15.5%	0.0%	15.6%	16.6%	16.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	-	-	-	0.0%	0.0%	-	-	0.0%	-	-
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	-	-	-	-	-	-	-	-	-	-
Creditors to Cash and Investments	-	101.7%	70.4%	68.9%	65.5%	67.8%	72.4%	0.0%	75.7%	57.2%	44.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	-	-	-	-	-	-	-	-	-	-
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (kL)	-	-	-	-	-	-	-	-	-	-
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	#####	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	-	-	-	0.0%	-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services (Available cash + Investments)/monthly fixed operational expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	-	-	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome		Original Budget	Outcome	Outcome
Demographics										97	97	97
Population			121		97							
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment					5							
										5 256	5	5
Monthly household income (no. of households)	1, 12											
No income						39 408				420	420	39 408
R1 - R1 600						30 192				30 192	30 192	30 192
R1 601 - R3 200						3 626				3 626	3 626	3 626
R3 201 - R6 400						11 832				11 832	11 832	11 832
R6 401 - R12 800						1 586				–	1 586	1 586
R12 801 - R25 600						807				(945 294)	(1 011 464)	807
R25 601 - R51 200						824				824	824	824
R52 201 - R102 400						420				420	420	420
R102 401 - R204 800						213				213	213	213
R204 801 - R409 600						11				11	11	11
R409 601 - R819 200						13				13	13	13
> R819 200						15				15	15	15
Poverty profiles (no. of households)												
< R2 050 per household per month	13									4 065.00	4 065.00	4 065.00
Insert description	2					4 065						
Household demographics (000)												
Number of people in municipal area						96 724				97	97	97
Number of poor people in municipal area						19 972				20	20	20
Number of households in municipal area						3 500				3 500	3 500	3 500
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3									7 694	7 694	7 694
Formal						7 694				12 272	12 272	12 272
Informal						12 272						
Total number of households	4					19 966				19 966	19 966	19 966
Dwellings provided by municipality												
Dwellings provided by provinces												
Dwellings provided by private sector												
Total new housing dwellings	5											
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7									%	%	%
Property tax/service charges										%	%	%
Rental of facilities & equipment										%	%	%
Interest - external investments										%	%	%
Interest - debtors										%	%	%
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets (000)											
Water:											
Piped water inside dwelling	8		1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257
Piped water inside yard (but not in dwelling)			1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564
Using public tap (at least min.service level)	10		4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096
Other water supply (at least min.service level)			2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346
Minimum Service Level and Above sub-total			9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263
Using public tap (< min.service level)	9		–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	10		–	–	–	–	–	–	–	–	–
No water supply			10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
Below Minimum Service Level sub-total			10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
Total number of households			19 969	19 969	19 969	19 969	19 969	19 969	19 969	21 412	19 969
Sanitation/sewage:											
Flush toilet (connected to sewerage)			432	432	432	432	432	432	432	432	432
Flush toilet (with septic tank)			268	268	268	268	268	268	268	268	268
Chemical toilet			3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511
Pit toilet (ventilated)			4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627
Other toilet provisions (> min.service level)			7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806
Minimum Service Level and Above sub-total			16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644
Bucket toilet			642	642	642	642	642	642	642	642	642
Other toilet provisions (< min.service level)			–	–	–	–	–	–	–	–	–
No toilet provisions			2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690
Below Minimum Service Level sub-total			3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332
Total number of households			19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976
Energy:											
Electricity (at least min.service level)			6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
Electricity - prepaid (min.service level)			6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
Minimum Service Level and Above sub-total			6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
Electricity (< min.service level)			–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)			–	–	–	–	–	–	–	–	–
Other energy sources			12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
Below Minimum Service Level sub-total			12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
Total number of households			19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676
Refuse:											
Removed at least once a week			382	382	382	382	382	382	382	382	382
Minimum Service Level and Above sub-total			382	382	382	382	382	382	382	382	382
Removed less frequently than once a week			–	–	–	–	–	–	–	–	–
Using communal refuse dump			153	153	153	153	153	153	153	153	153
Using own refuse dump			16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700
Other rubbish disposal			189	189	189	189	189	189	189	189	189
No rubbish disposal			2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351
Below Minimum Service Level sub-total			19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393
Total number of households			19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775

Detail of Free Basic Services (FBS) provided	Ref		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Electricity	Ref	<u>Location of households for each type of FBS</u> List type of FBS service									
		Formal settlements - (50 kwh per indigent household per month Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		<u>Total cost of FBS - Electricity for informal settlements</u>	-	-	-	-	-	-	-	-	-
Water	Ref	<u>Location of households for each type of FBS</u> List type of FBS service									
		Formal settlements - (6 kilolitre per indigent household per month Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		<u>Total cost of FBS - Water for informal settlements</u>	-	-	-	-	-	-	-	-	-
Sanitation	Ref	<u>Location of households for each type of FBS</u> List type of FBS service									
		Formal settlements - (free sanitation service to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		<u>Total cost of FBS - Sanitation for informal settlements</u>	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref	<u>Location of households for each type of FBS</u> List type of FBS service									
		Formal settlements - (removed once a week to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		<u>Total cost of FBS - Refuse Removal for informal settlements</u>	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2014/15		2015/16		2016/17		Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	+1 2019/20	Budget Year +2 2020/21	
Funding measures														
Cash/cash equivalents at the year end - R'000	18(1)(b)	1	15 683	22 797	32 588	27 881	26 922	25 219	–	25 780	35 126	46 095		
Cash + investments at the yr end less applications - R'000	18(1)(b)	2	(5 703)	481	11 721	778	10 859	9 444	–	11 438	27 534	38 293		
Cash year end/monthly employee/supplier payments	18(1)(b)	3	–	–	–	–	–	–	–	–	–	–		
Surplus/(Deficit) excluding depreciation, fees, R'000	18(1)(b)	4	4 148	29 928	57 553	19 231	21 746	21 746	–	22 744	22 665	24 911		
Service charges % change - incl(Cpx target exclusive)	18(1)(a)(2)	5	N.A.	50.5%	(16.1%)	4.2%	(6.0%)	(10.0%)	(10.0%)	4.9%	(1.0%)	(1.0%)		
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	6	858.9%	91.0%	105.3%	73.7%	80.8%	82.4%	0.0%	68.8%	71.0%	69.6%		
Debt impairment expense as a % of total billable revenue	18(1)(a)(2)	7	21.4%	21.6%	5.1%	23.9%	3.3%	3.3%	0.0%	5.7%	5.6%	5.9%		
Capital payments % of capital expenditure	18(1)(c)-19	8	103.0%	78.9%	94.0%	101.7%	91.1%	91.1%	0.0%	82.1%	80.6%	79.0%		
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)(c)	9	(4.9%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Grants % of Govt. legislated/canceled allocations	18(1)(a)	10	N.A.	290.9%	(4.3%)	(20.0%)	27.2%	0.0%	(100.0%)	6.6%	5.3%	5.4%		
Current consumer debtors % change - incl(dscr)	18(1)(a)	11	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Long term receivables % change - incl(dscr)	18(1)(a)	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	2.0%	2.6%	2.6%	0.0%	0.0%	0.0%	3.7%		
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		

References

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of minimum liquidity
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual billable revenue
- Realistic average increase in debt impairment (doubtful debt) provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless refinancing
- Substantiation of National/Provincial allocations included in budget

- Indicative of realistic current debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of available allowance for repairs & maintenance of assets - functioning assets revenue protection
- Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting Indicators													
% inc total service charges (incl prop rates)	18(1)a			56.5%	(10.1%)	10.2%	0.0%	0.0%	(100.0%)	10.9%	5.0%	5.0%	
% inc Property Tax	18(1)a			56.5%	(10.1%)	10.2%	0.0%	0.0%	(100.0%)	10.9%	5.0%	5.0%	
% inc Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% inc Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% inc Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% inc Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% inc Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	8 993	14 074	12 658	13 950	13 950	13 950	13 950	13 950	–	15 477	16 251	17 064	
Service charges	8 993	14 074	12 658	13 950	13 950	13 950	13 950	13 950	–	15 477	16 251	17 064	
Property rates	8 993	14 074	12 658	13 950	13 950	13 950	13 950	13 950	–	15 477	16 251	17 064	
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - refuse removal	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	
Rental of facilities and equipment	969	743	906	1 018	1 018	1 018	1 018	1 018	–	1 012	1 063	1 116	
Capital expenditure excluding capital grant funding	21 735	1 178	–	1 845	2 134	2 134	2 134	2 134	–	1 625	–	–	
Cash receipts from ratepayers	101 111	16 687	15 965	12 636	14 158	14 444	–	14 024	14 444	14 878	–	–	
Ratepayer & Other revenue	11 772	18 154	15 168	17 142	17 523	17 523	–	20 378	20 347	21 365	–	–	
Change in consumer debtors (current and non-current)	13 826	13 433	(788)	(17 365)	4 948	997	1 064	–	–	–	–	–	
Operating and Capital Revenue	93 176	115 390	96 350	116 525	121 525	121 525	–	120 258	119 041	126 679	–	–	
Capital expenditure - total	44 354	27 389	–	24 491	29 780	29 780	–	28 567	22 320	23 365	–	–	
Capital expenditure - renewal	20(1)(vi)	–	–	–	–	–	–	–	–	–	–	–	

DoRA operating

<i>List operating grants</i>													
6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%	5.4%	5.4%

DoRA capital

<i>List capital grants</i>													
–	–	–	–	–	–	–	–	–	–	–	–	–	–

Trend

Change in consumer debtors (current and non-current)													
13 826	13 433	(788)	(17 365)	4 948	997	1 064	–	–	–	–	–	–	–
Total Operating Revenue	86 725	101 395	93 028	113 162	114 330	114 330	–	121 094	119 588	127 325	–	–	–
Total Operating Expenditure	102 994	105 678	57 162	116 576	120 230	120 230	–	120 292	119 743	125 779	–	–	–
Operating/(Deficit) Budgeted Operating Statement	(16 270)	(4 283)	35 866	(3 415)	(5 900)	(5 900)	–	802	(155)	1 546	–	–	–
Surplus/(Deficit) Considering Reserves and Cash Backing	(5 703)	481	11 721	778	10 859	9 444	–	11 438	27 534	38 293	–	–	–
MTREF Funded (1) / Unfunded (0)	15	0	1	1	1	1	–	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✓	✓	✓	✓	–	✓	✓	✓	✓	✓	✓
High Level Outcome of Funding Compliance													
Total Operating Revenue	86 725	101 395	93 028	113 162	114 330	114 330	–	121 094	119 588	127 325	–	–	–
Total Operating Expenditure	102 994	105 678	57 162	116 576	120 230	120 230	–	120 292	119 743	125 779	–	–	–
Surplus/(Deficit) Budgeted Operating Statement	(16 270)	(4 283)	35 866	(3 415)	(5 900)	(5 900)	–	802	(155)	1 546	–	–	–
Surplus/(Deficit) Considering Reserves and Cash Backing	(5 703)	481	11 721	778	10 859	9 444	–	11 438	27 534	38 293	–	–	–
MTREF Funded (1) / Unfunded (0)	15	0	1	1	1	1	–	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✓	✓	✓	✓	–	✓	✓	✓	✓	✓	✓

KZN294 Maphumulo - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:										
Date of valuation:	1	2014/15	2014/15							
Financial year valuation used	2	Yes	Yes							
Municipal by-laws s6 in place? (Y/N)		Yes	Yes							
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes							
Municipal partnership s38 used? (Y/N)		1	1							
No. of assistant valuers (FTE)	3	1	1							
No. of data collectors (FTE)	3	–	–							
No. of internal valuers (FTE)	3	1	1							
No. of external valuers (FTE)	3	–	–							
No. of additional valuers (FTE)	4	Yes	Yes							
Valuation appeal board established? (Y/N)		60	60							
Implementation time of new valuation roll (months)		592	592							
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)		1	1							
No. of supplementary valuations		1	1							
No. of valuation roll amendments		–	–							
No. of objections by rate payers		–	–							
No. of appeals by rate payers		–	–							
No. of successful objections	8	–	–							
No. of successful objections > 10%	8	1	1							
Supplementary valuation		720 000	720 000							
Public service infrastructure value (Rm)	5	32	32							
Municipality owned property value (Rm)								32	32	32
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		Yes	Yes							
Valuation reductions-nature reserves/park (Rm)		Yes	Yes							
Valuation reductions-mineral rights (Rm)		Yes	Yes	0	0					
Valuation reductions-R15,000 threshold (Rm)		Yes	Yes							
Valuation reductions-public worship (Rm)		Yes	Yes							
Valuation reductions-other (Rm)		Yes	Yes							
Total valuation reductions:										
Total value used for rating (Rm)	5			–	–	–	–			
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes					Yes		
Differential rates used? (Y/N)	5	Yes	Yes					Yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes					Yes		
Special rating area used? (Y/N)		Yes	Yes					Yes		
Phasing-in properties s21 (number)		1	2					0		
Rates policy accompanying budget? (Y/N)		Yes	Yes					Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6							23 427	24 364	25 338
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)								(7 627)	(7 932)	(8 249)
Total rebates,exemptions,redcts,discls (R'000)		–	–	–	–	–	–	(7 627)	(7 932)	(8 249)

KZN294 Maphumulo - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2017/18																	
Valuation:																	
No. of properties	62	1	31	1	139	312	1				27	14					
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations	1	1	1	1	1	1	1	1			1	1					
Supplementary valuation (Rm)	1	1	1	1	1	1	1	1			1	1					
No. of valuation roll amendments	1	1	1	1	1	1	1	1			1	1					
No. of objections by rate-payers	–	–	–	–	–	–	–	–			–	–					
No. of appeals by rate-payers	–	–	–	–	–	–	–	–			–	–					
No. of appeals by rate-payers finalised	–	–	–	–	–	–	–	–			–	–					
No. of successful objections	5	–	–	–	–	–	–	–			–	–					
No. of successful objections > 10%	5	–	–	–	–	–	–	–			–	–					
Estimated no. of properties not valued																	
Years since last valuation (select)	2	2	2	2	2	2	2	2	0	0	0	2					
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform/rate/variable rate?	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)	0	–	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide firm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptsns,reductns,discls (R'000)																	

KZN294 Maphumulo - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2018/19																	
Valuation:																	
No. of properties	62	1	31	1	139	312	1				27	14					
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations	1	1	1	1	1	1	1	1			1	1					
Supplementary valuation (Rm)	1	1	1	1	1	1	1	1			1	1					
No. of valuation roll amendments	1	1	1	1	1	1	1	1			1	1					
No. of objections by rate-payers	–	–	–	–	–	–	–	–			–	–					
No. of appeals by rate-payers	–	–	–	–	–	–	–	–			–	–					
No. of appeals by rate-payers finalised	–	–	–	–	–	–	–	–			–	–					
No. of successful objections	5	–	–	–	–	–	–	–			–	–					
No. of successful objections > 10%	5	–	–	–	–	–	–	–			–	–					
Estimated no. of properties not valued																	
Years since last valuation (select)	2	2	2	2	2	2	2	2	0	0	0	2					
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform/rate/variable rate?	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)	0	–	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.001000	–	0.025000	0.250000	0.050000	0.050000	0.050000	0.050000	–	0.001000	0.025000	0.050000	–	–	–	–
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4	0.1%	0.1%	0.2%	0.1%	55.0%	0.2%	0.1%	0.1%	–	0.001000	0.025000	0.050000	0.2%	0.1%	–	–
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide firm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptsns,reductns,discls (R'000)																	

KZN294 Maphumulo - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Property rates (rate in the Rand)	1						0.0250	0.0250	0.0250
Residential properties							0.0400	0.0400	0.0400
Residential properties - vacant land							-	-	-
Formal/informal settlements							-	-	-
Small holdings							0.0250	0.0250	0.0250
Farm properties - used							-	-	-
Farm properties - not used							0.0500	0.0500	0.0500
Industrial properties							0.0250	0.0250	0.0250
Business and commercial properties							-	-	-
Communal land - residential							0.0500	0.0500	0.0500
Communal land - small holdings							0.0250	0.0250	0.0250
Communal land - farm property							-	-	-
Communal land - business and commercial							0.0500	0.0500	0.0500
Communal land - other							Exempted	Exempted	Exempted
State-owned properties							0.0250	1.0250	2.0250
Municipal properties							0.0500	0.0500	0.0500
Public service infrastructure							-	-	-
Privately owned towns serviced by the owner							0.0500	0.0500	0.0500
State trust land							-	-	-
Restitution and redistribution properties							0.0500	0.0500	0.0500
Protected areas							-	-	-
National monuments properties							0.0500	0.0500	0.0500
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate							15 000	15 000	15 000
Indigent rebate or exemption							-	-	-
Pensioners/social grants rebate or exemption							-	-	-
Temporary relief rebate or exemption							-	-	-
Bona fide farmers rebate or exemption							-	-	-
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/kL)		(describe structure)							
Water usage - life line tariff		(fill in thresholds)							
Water usage - Block 1 (c/kL)		(fill in thresholds)							
Water usage - Block 2 (c/kL)		(fill in thresholds)							
Water usage - Block 3 (c/kL)		(fill in thresholds)							
Water usage - Block 4 (c/kL)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kL)		(fill in structure)							
Volumetric charge - Block 1 (c/kL)		(fill in structure)							
Volumetric charge - Block 2 (c/kL)		(fill in structure)							
Volumetric charge - Block 3 (c/kL)		(fill in structure)							
Volumetric charge - Block 4 (c/kL)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)		(fill in thresholds)							
Flat rate tariff - prepaid(c/kwh)		(fill in thresholds)							
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Exemptions, reductions and rebates (Rands)							4 556 940	4 784 787	5 024 026
Government							307 120	322 476	338 600
Churches							260 690	273 725	287 410
Municipal Properties									
Water tariffs			(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)
[Insert blocks as applicable]			(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)
Waste water tariffs			(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)
[Insert blocks as applicable]			(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)
Electricity tariffs			(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)
[Insert blocks as applicable]			(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)	(fill in thresholds)

KZN294 Maphumulo - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1							337 221.00	3 354 082.00	371 786.00	
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	337 221.00	3 354 082.00	371 786.00	
VAT on Services		–	–	–	–	–	–	337 221.00	3 354 082.00	371 786.00	
Total large household bill:		–	–	–	–	–	–	–	–	–	
% increase/-decrease		–	–	–	–	–	–	–	–	–	(88.9%)
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease		–	–	–	–	–	–	–	–	–	–
<u>Monthly Account for Household - 'Indigent' Household receiving free basic services</u>	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease		–	–	–	–	–	–	–	–	–	–

KZN294 Maphumulo - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		14 113	20 671					21 190	30 398	43 039
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	14 113	20 671	-	-	-	-	21 190	30 398	43 039
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		14 113	20 671	-	-	-	-	21 190	30 398	43 039

KZN294 Maphumulo - Supporting Table SA15 Investment particulars by maturity

Investments by Maturity	Ref	Period of investment	Type of investment	Capital Guarantee (Yield No)	Variable or Fixed interest rate	Interest Rate +	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID														
Parent municipality														
CBK ACCOUNT 2 9150847532		12 Month	Cal account	YES	VARIABLE	0.08			30/6/2019	3 282	488	(9 580)	10 541	4 989
FNB 171044542657		12 Month	Cal account	YES	VARIABLE	0.064			30/6/2019	307	5			309
FNB2 74105615088		12 Month	Cal account	YES	VARIABLE	0.064			30/6/2019	2 118	26	(543)	1 209	2 861
Standard Bank 35889919		12 Month	Cal account	YES	VARIABLE	0.074			30/6/2019	7499	299	(3 900)		3 958
FNB 92281000000000000000		12 Month	Cal account	YES	VARIABLE	0.08			30/6/2019	3 189	4			3 795
RADEKA 300545118597		12 Month	Cal account	YES	VARIABLE	0.05			30/6/2019	141	145	(24 680)	2 249	221
FNB 174754802327		12 Month	Cal account	YES	VARIABLE	0.064			30/6/2019	120	5	(3 000)	2 811	9
NSDB-AWV 2 309849159881		12 Month	Cal account	YES	VARIABLE	0.05			30/6/2019	1 117	508	(7 500)	10 000	4 266
ABSA 2017852556		12 Month	Cal account	YES	VARIABLE	0.08			30/6/2019	0	50		3 570	3 628
FNB 8 82515988513		12 Month	Cal account	YES	VARIABLE	0.064			30/6/2019	389	500	(17 319)	13 000	(3 191)
FNB 174754802327		12 Month	Cal account	YES	VARIABLE	0.08			30/6/2019	348	127	(3 230)	2 000	(7 749)
NSDB-AWV 3 30812170506		12 Month	Cal account	YES	VARIABLE	0.05			30/6/2019	2 500	50			2 550
FNB Main										300	30			420
ABSA current														-
Municipality sub-total										29 218	2 499	(6 460)	45 621	25 738
Entities														-
Entities sub-total										29 218	2 499	(6 460)	45 621	25 738
TOTAL INVESTMENTS AND INTEREST	1									29 218	2 499	(6 460)	45 621	25 738

KZN294 Maphumulo - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		3 776	3 781					-	-	-
Local registered stock										
Instalment Credit										
Financial Leases		12 650	6 809							
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	16 426	10 590	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	16 426	10 590	-	-	-	-	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:										
Operating Transfers and Grants	1, 2									
National Government:										
Local Government Equitable Share		68 005	85 966	–	93 713	93 713	93 713	97 684	96 721	103 314
Integrated National Electrification Programme		61 271	74 233		75 284	75 284	75 284	81 102	88 689	94 568
EPWP Integrated Grant for Municipalities			8 000		15 000	15 000	15 000	12 000	6 400	7 000
Local Government Financial Management Grant		1 000	1 003		1 529	1 529	1 529	1 157		
Municipal Systems Improvement		1 800	1 800		1 900	1 900	1 900	1 900		
Electrification CoGTA		934	930							
Library Services		3 000						1 525	1 632	1 746
Provincial Government:		2 908	–	–	166	166	166	58	–	–
Sport and Recreation		2 625			166	166	166	58		
Housing		164								
LG SETA Grant		119								
Library Services										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	70 913	85 966	–	93 879	93 879	93 879	97 742	96 721	103 314
Capital Transfers and Grants										
National Government:		25 770	21 689	–	22 646	22 646	22 646	21 942	22 320	23 365
Municipal Infrastructure Grant (MIG)		21 070	21 689		22 646	22 646	22 646	21 942	22 320	23 365
Small Town Rehabilitation Grant		4 700								
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	25 770	21 689	–	22 646	22 646	22 646	21 942	22 320	23 365
TOTAL RECEIPTS OF TRANSFERS & GRANTS		96 683	107 655	–	116 525	116 525	116 525	119 684	119 041	126 679

KZN294 Maphumulo - Supporting Table SA19 Expenditure on transfers and grant programme

Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:										
Local Government Equitable Share		71 656	17 170	–	93 713	93 713	93 713	97 684	96 721	103 314
Integrated National Electrification Programme		61 271			75 284	75 284	75 284	81 102	88 689	94 568
EPWP Integrated Grant for Municipalities		3 869	12 270		15 000	15 000	15 000	12 000	6 400	7 000
Local Government Financial Management Grant		2 000	1 003		1 529	1 529	1 529	1 157		
Municipal Systems Improvement		1 800	1 748		1 900	1 900	1 900	1 900		
Electrification CoGTA		934	930							
Library Services		1 781	1 219					1 525	1 632	1 746
Provincial Government:		3 026	1 739	–	166	166	166	58	–	–
Sport and Recreation		2 646	1 623		166	166	166	58		
Housing		164	3							
LG SETA Grant		217	113							
Library Services										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		74 682	18 908	–	93 879	93 879	93 879	97 742	96 721	103 314
Capital expenditure of Transfers and Grants										
National Government:		16 549	26 210	–	22 646	22 646	22 646	21 942	22 320	23 365
Municipal Infrastructure Grant (MIG)		16 549	26 210		22 646	22 646	22 646	21 942	22 320	23 365
Small Town rehabilitation grant										
Other capital transfers/grants [insert desc]										
Provincial Government:		1 507	–	–	–	–	–	–	–	–
Corridor Development Grant		1 507								
District Municipality:		61	–	–	–	–	–	–	–	–
GSI Funds		15								
MAP Project Consolidated		47								
Other grant providers:		500	190	–	–	–	–	–	–	–
IDP Grant		500								
LOTTO Grant			190							
Total capital expenditure of Transfers and Grants		18 617	26 401	–	22 646	22 646	22 646	21 942	22 320	23 365
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		93 299	45 309	–	116 525	116 525	116 525	119 684	119 041	126 679

KZN294 Maphumulo - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:										
National Government:	1,3									
Balance unspent at beginning of the year		9 139	5 489		93 713			–		
Current year receipts		6 734	11 733							
Conditions met - transferred to revenue		10 384	17 170	–	93 713	–	–	–	–	–
Conditions still to be met - transferred to liabilities		5 489	52							
Provincial Government:										
Balance unspent at beginning of the year		1 951	1 832		166					
Current year receipts		2 908	–							
Conditions met - transferred to revenue		3 026	1 625	–	166	–	–	–	–	–
Conditions still to be met - transferred to liabilities		1 832	207							
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		908	408					100		
Current year receipts		500	308	–	–	–	–	–	–	–
Conditions met - transferred to revenue		408	100		–			100		
Total operating transfers and grants revenue		13 911	19 103	–	93 879	–	–	–	–	–
Total operating transfers and grants - CTBM	2	7 729	359	–	–	–	–	100	–	–
Capital transfers and grants:										
National Government:	1,3									
Balance unspent at beginning of the year		4 521		16 187	16 187		11 193			
Current year receipts		21 070	21 689	22 646						
Conditions met - transferred to revenue		16 549	26 210	–	22 646	5 000	–	5 000	–	–
Conditions still to be met - transferred to liabilities		4 521		16 187	11 187		6 193			
Provincial Government:										
Balance unspent at beginning of the year		13 113	16 187							
Current year receipts		4 700								
Conditions met - transferred to revenue		1 626	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		16 187	16 187							
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		18 175	26 210	–	22 646	5 000	–	5 000	–	–
Total capital transfers and grants - CTBM	2	20 708	16 187	–	16 187	11 187	–	6 193	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		32 085	45 313	–	116 525	5 000	–	5 000	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		28 438	16 546	–	16 187	11 187	–	6 293	–	–

KZN294 Maphumulo - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems*		–	–	–	–	–	–	–	–	–	
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	
Cash Transfers to Organisations											
INEP Grant		3 869	12 270		15 000	15 000	15 000		12 000	6 400	7 000
Electrification COGTA Grant			1 219								
Total Cash Transfers To Organisations		3 869	13 489	–	15 000	15 000	15 000	–	12 000	6 400	7 000
Cash Transfers to Groups of Individuals											
Insert description											
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	3 869	13 489	–	15 000	15 000	15 000	–	12 000	6 400	7 000
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems*		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Free Basic Services	5			193		1 050	1 050	1 050		750	563
Electrification Own Funding		4 178				4 000	4 000	4 000			
other subsidies paid by Grants		273									
Total Non-Cash Grants To Groups Of Individuals:		4 450	193	–	5 050	5 050	5 050	–	750	563	422
TOTAL NON-CASH TRANSFERS AND GRANTS		4 450	193	–	5 050	5 050	5 050	–	750	563	422
TOTAL TRANSFERS AND GRANTS	6	8 319	13 682	–	20 050	20 050	20 050	–	12 750	6 963	7 422

KZN294 Maphumulo - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1	5 089	5 657		4 965	492	492	5 784	6 189	6 623
Basic Salaries and Wages						–	–			
Pension and UIF Contributions						–	–			
Medical Aid Contributions						–	–			
Motor Vehicle Allowance	455	514		1 655	134	134	1 896	2 029	2 171	
Cellphone Allowance	111	104		477	40	40	549	587	628	
Housing Allowances					–	–				
Other benefits and allowances	17	53		60	6	6	70	75	80	
Sub Total - Councillors		5 672	6 329	–	7 158	672	672	8 300	8 880	9 502
% Increase	4		11.6%	(100.0%)	–	(90.6%)	–	1 135.0%	7.0%	7.0%
Senior Managers of the Municipality	2	2 400	2 424		3 375	4 431	4 431	3 679	3 937	4 212
Basic Salaries and Wages	262	29		233	233	233	257	275	295	
Pension and UIF Contributions				67	67	67	73	78	83	
Medical Aid Contributions				269	269	269				
Overtime				227	227	227	248	265	283	
Performance Bonus				21	21	21	23	24	26	
Motor Vehicle Allowance	3	628	553	3	2	2	7	8	8	
Cellphone Allowance	3	1		80	80	80	19	21	22	
Housing Allowances	3									
Other benefits and allowances	3	31								
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality		3 290	3 038	–	4 274	5 330	5 330	4 306	4 608	4 930
% Increase	4		(7.7%)	(100.0%)	–	24.7%	–	(19.2%)	7.0%	7.0%
Other Municipal Staff										
Basic Salaries and Wages	15 910	17 999		21 386	21 386	21 386	24 805	26 543	28 400	
Pension and UIF Contributions	1 788	2 236		2 220	2 220	2 220	2 945	3 151	3 372	
Medical Aid Contributions	898	1 020		1 237	1 237	1 237	1 283	1 373	1 469	
Overtime				–	–	–				
Performance Bonus				56	56	56				
Motor Vehicle Allowance	3	537	528	1 071	1 071	1 071	941	1 007	1 077	
Cellphone Allowance	3	31	23	83	83	83	90	97	103	
Housing Allowances	3	57	188	150	150	150	164	175	187	
Other benefits and allowances	3	209	200	484	484	484	595	636	681	
Payments in lieu of leave				186	186	186	331	354	379	
Long service awards		176	208							
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		19 607	22 401	–	26 874	26 874	26 874	31 154	33 336	35 669
% Increase	4		14.3%	(100.0%)	–	–	–	15.9%	7.0%	7.0%
Total Parent Municipality		28 569	31 768	–	38 305	32 876	32 876	43 760	46 824	50 102
Board Members of Entities				11.2%	(100.0%)	–	(14.2%)	–	33.1%	7.0%
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% Increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% Increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% Increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		28 569	31 768	–	38 305	32 876	32 876	43 760	46 824	50 102
% Increase	4		11.2%	(100.0%)	–	(14.2%)	–	33.1%	7.0%	7.0%
TOTAL MANAGERS AND STAFF	5.7	22 897	25 439	–	31 148	32 204	32 204	35 461	37 944	40 600

KZN294 Maphumulo - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

KZN294 Maphumulo - Supporting Table SA24 Summary of personnel numbers

Number	Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		4	22		22	22		22	22	
Board Members of municipal entities										22
Municipal employees		5								
Municipal Manager and Senior Managers		3	4	2	–	5		5	5	
Other Managers		7	9	2	–	13	13		13	13
Professionals			28	21	7	22	18	4	31	24
Finance			26	20	6	16	13	3	26	20
Spatial/town planning			1	–	1	5	4	1	2	1
Information Technology			–	–	–	1	1		3	3
Roads			1	1					–	
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians			–	–	–	–	–	–	–	–
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)			35	30	–	46	46		37	37
Service and sales workers		9	9	7					7	7
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators			10	10		10	10		13	13
Elementary Occupations		20	20	20		20	19	1	25	25
TOTAL PERSONNEL NUMBERS	9		137	92	29	138	106	32	153	119
										34

KZN294 Maphumulo - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Revenue By Source																	
Property rates		1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	15 477	16 251	17 064	
Service charges - electricity revenue														–	–	–	
Service charges - water revenue														–	–	–	
Service charges - sanitation revenue														–	–	–	
Service charges - refuse revenue														–	–	–	
Service charges - other														–	–	–	
Rental facilities and equipment		74	74	74	74	74	74	74	74	74	74	74	194	1 012	1 063	1 116	
Interest earned - external investments		200	200	200	200	200	200	200	200	200	200	200	200	2 400	2 520	2 646	
Interest earned - outstanding debtors		173	173	173	173	173	173	173	173	173	173	173	173	172	2 074	2 177	2 286
Dividends received														–	–	–	
Fines, penalties and forfeits														–	–	–	
Licenses and permits		84	84	84	84	84	84	84	84	84	84	84	84	1 005	5	6	
Agency services														–	–	–	
Transfers and subsidies		42 917	383	–	5 000	668	30 069	–	458	18 821	–	–	–	98 316	96 721	103 314	
Other revenue		68	68	68	68	68	68	68	68	68	68	68	67	811	851	894	
Gains on disposal of PPE														–	–	–	
Total Revenue (excluding capital transfers and contributions)		44 805	2 271	1 688	6 888	2 556	31 957	1 688	2 346	20 709	1 688	1 688	2 008	121 094	119 588	127 325	
Expenditure By Type																	
Employee related costs		2 728	2 728	2 728	2 728	5 456	2 728	2 728	2 728	2 728	2 728	2 728	2 728	35 462	37 944	40 600	
Remuneration of councillors		692	692	692	692	692	692	692	692	692	692	692	692	8 300	8 880	9 502	
Debt impairment														0	883	945	
Depreciation & asset impairment		1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	12 713	13 094	13 487	
Finance charges		–	–	28	–	–	14	–	–	–	–	0	42	–	–	–	
Bulk purchases														–	–	–	
Other materials														–	–	–	
Contracted services		1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	13 446	14 118	14 824	
Transfers and subsidies		1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	12 750	6 963	7 422	
Other expenditure		3 181	2 742	3 251	3 058	3 058	3 058	3 058	3 058	3 058	3 058	3 058	3 058	36 688	37 799	38 933	
Total Expenditure		9 843	9 404	9 940	9 720	12 448	9 734	9 720	9 720	9 720	9 720	10 603	9 721	120 292	119 743	125 779	
Surplus/(Deficit)		34 963	(7 133)	(8 052)	(2 832)	(9 892)	22 223	(7 832)	(7 374)	10 989	(7 832)	(8 715)	(7 713)	802	(155)	1 546	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		4 000	–	–	–	3 000	6 000	–	–	8 942	–	–	–	21 942	22 320	23 365	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)														–	–	–	
Transfers and subsidies - capital (in-kind - all)														–	–	–	
Surplus/(Deficit) after capital transfers & contributions		38 963	(7 133)	(8 052)	(2 832)	(6 892)	28 223	(7 832)	(7 374)	19 931	(7 832)	(8 715)	(7 713)	22 744	22 165	24 911	
Taxation														–	–	–	
Attributable to minorities														–	–	–	
Share of surplus/ (deficit) of associates														–	–	–	
Surplus/(Deficit)	1	38 963	(7 133)	(8 052)	(2 832)	(6 892)	28 223	(7 832)	(7 374)	19 931	(7 832)	(8 715)	(7 713)	22 744	22 165	24 911	

KZN294 Maphumulo - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Vote																
Vote 1 - Executive & Council														–	–	–
Vote 2 - Budget & Treasury														–	–	–
Vote 3 - Community Services														–	–	–
Vote 4 - Economic & Development														–	–	–
Vote 5 - Technical Services														–	–	–
Vote 6 - Corporate Services														–	–	–
Vote 7 - [NAME OF VOTE 7]														–	–	–
Vote 8 - [NAME OF VOTE 8]														–	–	–
Vote 9 - [NAME OF VOTE 9]														–	–	–
Vote 10 - [NAME OF VOTE 10]														–	–	–
Vote 11 - [NAME OF VOTE 11]														–	–	–
Vote 12 - [NAME OF VOTE 12]														–	–	–
Vote 13 - [NAME OF VOTE 13]														–	–	–
Vote 14 - [NAME OF VOTE 14]														–	–	–
Vote 15 - [NAME OF VOTE 15]														–	–	–
Total Revenue by Vote		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council														–	–	–
Vote 2 - Budget & Treasury														–	–	–
Vote 3 - Community Services														–	–	–
Vote 4 - Economic & Development														–	–	–
Vote 5 - Technical Services														–	–	–
Vote 6 - Corporate Services														–	–	–
Vote 7 - [NAME OF VOTE 7]														–	–	–
Vote 8 - [NAME OF VOTE 8]														–	–	–
Vote 9 - [NAME OF VOTE 9]														–	–	–
Vote 10 - [NAME OF VOTE 10]														–	–	–
Vote 11 - [NAME OF VOTE 11]														–	–	–
Vote 12 - [NAME OF VOTE 12]														–	–	–
Vote 13 - [NAME OF VOTE 13]														–	–	–
Vote 14 - [NAME OF VOTE 14]														–	–	–
Vote 15 - [NAME OF VOTE 15]														–	–	–
Total Expenditure by Vote		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before assoc.		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Taxation														–	–	–
Attributable to minorities														–	–	–
Share of surplus/ (deficit) of associates														–	–	–
Surplus/(Deficit)	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

KZN294 Maphumulo - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue - Functional																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																
Finance and administration																
Internal audit																
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development																
Road transport																
Environmental protection																
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources																
Water management																
Waste water management																
Waste management																
Other																
Total Revenue - Functional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure - Functional																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																
Finance and administration																
Internal audit																
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development																
Road transport																
Environmental protection																
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources																
Water management																
Waste water management																
Waste management																
Other																
Total Expenditure - Functional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive & Council																
Vote 2 - Budget & Treasury																
Vote 3 - Community Services																
Vote 4 - Economic & Development																
Vote 5 - Technical Services																
Vote 6 - Corporate Services																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive & Council																
Vote 2 - Budget & Treasury																
Vote 3 - Community Services																
Vote 4 - Economic & Development																
Vote 5 - Technical Services																
Vote 6 - Corporate Services																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total	1	2 304	3 228	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	28 567	22 320	23 365
Total Capital Expenditure	2	2 304	3 228	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	2 304	28 567	22 320	23 365

KZN294 Maphumulo - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand																	
Capital Expenditure - Functional	1	–	1 628	–	–	–	–	–	–	–	–	–	–	1 625	–	–	
Governance and administration		–	2	–	–	–	–	–	–	–	–	–	–	20	–	–	
Executive and council		–	1 603	–	–	–	–	–	–	–	–	–	–	1 603	–	–	
Finance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Community and public safety		2245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	(20 623)	4 074	–	
Community and social services		2245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	(20 623)	4 074	–	
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	–	22 868	22 320	23 365	
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	22 868	22 320	23 365	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Energy source		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Capital Expenditure - Functional	2	2 245	3 870	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	(20 623)	28 967	22 320	23 365
Funded by:																	
National Government		1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	21 942	22 320	23 365
Provincial Government		417	417	417	417	417	417	417	417	417	417	417	417	417	5 000	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		2245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	–	–	22 320	23 365
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		–	1 628	–	–	–	–	–	–	–	–	–	–	–	1 628	–	–
Total Capital Funding		2 245	3 870	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	–	1 628	22 320	23 365

KZN294 Maphumulo - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
													Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	July	August	Sept.	October	November	December	January	February	March	April	May	June				
Cash Receipts By Source																
Property rates													–	8 500	8 755	9 018
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue													–	–	–	–
Service charges - sanitation revenue													–	–	–	–
Service charges - refuse revenue													–	–	–	–
Service charges - other													–	–	–	–
Rental of facilities and equipment	60	60	60	60	60	60	60	60	60	60	60	60	60	720	742	764
Interest earned - external investments	265	278	157	250	175	151	125	250	165	250	130	204	2 400	2 472	2 546	
Interest earned - outstanding debtors													–	–	–	–
Dividends received													–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licenses and permits					5								–	1 005	1 035	1 066
Agency services													–	–	–	–
Transfer receipts - operational	42 917	383	–	5 000	668	30 069	–	458	18 821	–	19	53	3 013	97 742	97 295	103 314
Other revenue	287	150	27	41	67	68	15	15	44	19	53	3 013	3 799	3 913	4 030	
Cash Receipts by Source	43 529	871	244	5 356	970	30 348	200	10 283	19 690	329	243	3 277	114 166	114 211	120 738	
Other Cash Flows by Source																
Transfer receipts - capital	4 000	–	–	–	3 000	6 000	–	8 942					–	21 942	22 320	23 365
Transfers and subsidies - capital (monetary allocations) (National / Provincial / Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)													–	–	–	–
Proceeds on disposal of PPE													–	–	–	–
Short term loans													–	–	–	–
Borrowing long term /refinancing													–	–	–	–
Increase (decrease) in consumer deposits													–	–	–	–
Decrease (Increase) in non-current debtors													–	–	–	–
Decrease (Increase) other non-current receivables													–	–	–	–
Decrease (Increase) in non-current investments													–	–	–	–
Total Cash Receipts by Source	47 529	871	244	5 356	3 970	36 348	200	10 283	28 032	329	243	3 277	136 108	136 531	144 103	
Cash Payments by Type																
Employee related costs	2 728	2 728	2 728	2 728	5 456	2 728	2 728	2 728	2 728	2 728	2 728	2 728	35 462	36 532	39 089	
Remuneration of councillors	692	692	692	692	692	692	692	692	692	692	692	692	8 300	8 880	9 502	
Finance charges			28	–	–	14							–	42		
Bulk purchases - Electricity													–	–	–	–
Bulk purchases - Water & Sewer													–	–	–	–
Other materials													–	–	–	–
Contracted services	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	13 446	14 118	14 824	
Transfers and grants - other municipalities													–	–	–	–
Transfers and grants - other	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	1 063	12 750	6 963	7 422	
Other expenditure	3 181	2 742	3 251	3 058	3 058	3 058	3 058	3 058	3 058	3 058	3 058	3 058	36 697	37 799	38 933	
Cash Payments by Type	8 783	8 345	8 881	8 661	11 388	8 675	8 661	8 661	8 661	8 661	8 661	8 661	106 696	104 291	109 769	
Other Cash Flows/Payments by Type																
Capital assets	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	28 567	22 320	23 365	
Repayment of borrowing	–	–	422	–	–	436	–	–	–	–	–	–	–	857		
Other Cash Flows/Payments																
Total Cash Payments by Type	11 164	10 725	11 684	11 041	13 769	11 491	11 041	11 041	11 041	11 041	11 041	11 041	136 120	126 611	133 134	
NET INCREASE/(DECREASE) IN CASH HELD	36 365	(9 854)	(11 439)	(5 686)	(9 739)	24 857	(10 841)	(758)	16 991	(10 712)	(10 798)	(7 764)	(13)	9 920	10 669	
Cash/cash equivalents at the month/year begin:	25 219	61 583	51 729	40 290	34 604	24 806	49 663	38 822	38 064	55 055	44 343	33 544	25 219	25 206	35 126	
Cash/cash equivalents at the month/year end:	61 583	51 729	40 290	34 604	24 806	49 663	38 822	38 064	55 055	44 343	33 544	25 780	25 206	35 126	46 095	
Reference:																

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

KZN294 Maphumulo - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

KZN294 Maphumulo - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
					R thousand

KZN294 Maphumulo - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22 Estimate	Forecast 2022/23 Estimate	Forecast 2023/24 Estimate	Forecast 2024/25 Estimate	Forecast 2025/26 Estimate	Forecast 2026/27 Estimate	Forecast 2027/28 Estimate	Total Contract Value
				Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21								
R thousand	1.3	Total	Original Budget											
Parent Municipality:														
Revenue Obligation By Contract														
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract														
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract														
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract														
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract														
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract														
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

KZN294 Maphumulo - Supporting Table SA34a Capital expenditure on new assets by asset class

KZN294 Maphumulo - Supporting Table SA3b: Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		1 Audited Outcome	2 Audited Outcome	3 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 29/03/18	Budget Year 1/03/2019	Budget Year >2/03/2021
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Stormwater Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Convergence		–	–	–	–	–	–	–	–	–
Airportation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Transmission Lines		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Posts		–	–	–	–	–	–	–	–	–
HWY Roads		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sewerage Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Refugee Camps		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Office Spaces		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Site		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Water Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Convergence		–	–	–	–	–	–	–	–	–
Airportation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sewer Pumps		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Reserves		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Internal and External Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets										
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Creches		–	–	–	–	–	–	–	–	–
Churches		–	–	–	–	–	–	–	–	–
Fire/Flood/Emergency Services		–	–	–	–	–	–	–	–	–
Teddy Stations		–	–	–	–	–	–	–	–	–
Mountains		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemetery/Crematorium		–	–	–	–	–	–	–	–	–
Police Stations		–	–	–	–	–	–	–	–	–
Arms		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Aviation Facilities		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Rank/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Special Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage Assets										
Monuments		–	–	–	–	–	–	–	–	–
Historical Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment Properties										
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other Assets										
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Postage Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets										
Serviceable Assets		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Umlanzeni		–	–	–	–	–	–	–	–	–
Zoys, Marine and Non-biological Animals										
Zoys, Marine and Non-biological Animals	1	–	–	–	–	–	–	–	–	–
Renewal of Existing Assets as % of total Capital		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of budget*		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

KZN294 Maphumulo - Supporting Table S43c Repairs and maintenance expenditure by asset class

Description	Ref	2014/15		2015/16		2016/17		Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
		2014/15	2015/16	2016/17	Original	Adjusted	Budget	Full Year Forecast	Budget Year 2018/19	+1 2019/20	Budget Year 2018/19	+2 2020/21
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	+1 2019/20	Budget Year 2018/19
Repairs and maintenance expenditure by Asset Class (in thousands)												
Infrastructure		—	—	—	1 500	1 500	1 500	2 200	2 310	2 420	—	—
Road Infrastructure		—	—	—	1 500	1 500	1 500	2 200	2 310	2 420	—	—
Roads		—	—	—	1 500	1 500	1 500	2 200	2 310	2 420	—	—
Road Furniture		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Storm Water Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—	—	—
Storm Water Conveyance		—	—	—	—	—	—	—	—	—	—	—
Alleviation		—	—	—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Power		—	—	—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—	—	—
HV Substation Stations		—	—	—	—	—	—	—	—	—	—	—
HV Networks		—	—	—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Drainage and Waste		—	—	—	—	—	—	—	—	—	—	—
Biosolids		—	—	—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—
Bulk Treatment		—	—	—	—	—	—	—	—	—	—	—
Demineralisation		—	—	—	—	—	—	—	—	—	—	—
Demineralisation Plants		—	—	—	—	—	—	—	—	—	—	—
RVV Stations		—	—	—	—	—	—	—	—	—	—	—
Culverts		—	—	—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—	—	—
Reduction		—	—	—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—
Culvert Seats		—	—	—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Leisure Sites		—	—	—	—	—	—	—	—	—	—	—
Mobile Transfer Stations		—	—	—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—	—	—
Public Transport Transfer Facilities		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—	—	—
Rail Stations		—	—	—	—	—	—	—	—	—	—	—
Rail Embankments		—	—	—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—	—	—
Storm Water Conveyance		—	—	—	—	—	—	—	—	—	—	—
Alleviation		—	—	—	—	—	—	—	—	—	—	—
AV Infrastructure		—	—	—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Seawall Pumping Stations		—	—	—	—	—	—	—	—	—	—	—
Sea Wall		—	—	—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—	—	—
Recreational Areas		—	—	—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—	—	—
Infrastructure and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Gas Centres		—	—	—	—	—	—	—	—	—	—	—
Cave Laysers		—	—	—	—	—	—	—	—	—	—	—
Distribution Laysers		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Community Assets		—	—	—	58	58	58	1 570	1 649	1 731	—	—
Community Facilities		—	—	—	—	—	—	1 500	1 575	1 654	—	—
Halls		—	—	—	—	—	—	—	—	—	—	—
Cinemas		—	—	—	—	—	—	—	—	—	—	—
Cultural Centres		—	—	—	—	—	—	—	—	—	—	—
Healthcare Facilities		—	—	—	—	—	—	—	—	—	—	—
Police Stations		—	—	—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—	—	—
Public Areas		—	—	—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—	—	—
Activities		—	—	—	—	—	—	—	—	—	—	—
Taxi/Bus/Bus Terminals		—	—	—	—	—	—	1 500	1 575	1 654	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Sports and Recreation Facilities		—	—	—	50	50	50	70	74	77	—	—
Swimming Pools		—	—	—	50	50	50	70	74	77	—	—
Outdoor Facilities		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—	—	—
Non-residential Improving		—	—	—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—	—	—
Other assets		—	—	—	—	—	—	1 000	1 000	1 000	1 208	1 268
Operational Buildings		—	—	—	—	—	—	1 000	1 000	1 000	1 050	1 103
Manufacturing Units		—	—	—	—	—	—	—	—	—	—	—
Production Units		—	—	—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—	—	—
Docks		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—							

KZN94 Maphumulo - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15			2015/16			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Description by Asset Class/Sub-class																
Infrastructure	–	–	–	–	6 868	6 258	6 258	6 117	6 362	6 416						
Road Infrastructure	–	–	–	–	6 750	6 152	6 152	6 117	6 362	6 416						
Roads					6 750	6 152	6 152	6 117	6 362	6 416						
Road Structures						–	–	–	–	–	–					
Road Furniture						–	–	–	–	–	–					
Capital Spares						–	–	–	–	–	–					
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–					
Drainage Infrastructure						–	–	–	–	–	–					
Storm water Conveyance						–	–	–	–	–	–					
Attenuation						–	–	–	–	–	–					
Electrical Infrastructure	–	–	–	–	147	147	147	–	–	–						
Power Plants						–	–	–	–	–	–					
HV Substations						–	–	–	–	–	–					
HV Switching Station						–	–	–	–	–	–					
MV Transmission Conductors						–	–	–	–	–	–					
MV Substations						–	–	–	–	–	–					
MV Networks						–	–	–	–	–	–					
LV Networks						–	–	–	–	–	–					
Capital Spares						–	–	–	–	–	–					
Water Supply Infrastructure						–	–	–	–	–	–					
Dams and Works						–	–	–	–	–	–					
Boreholes						–	–	–	–	–	–					
Reservoirs						–	–	–	–	–	–					
Pump Stations						–	–	–	–	–	–					
Water Treatment Works						–	–	–	–	–	–					
Water Works						–	–	–	–	–	–					
Drainage						–	–	–	–	–	–					
Distribution Points						–	–	–	–	–	–					
PRV Stations						–	–	–	–	–	–					
Capital Spares						–	–	–	–	–	–					
Sanitation Infrastructure						–	–	–	–	–	–					
Pump Station						–	–	–	–	–	–					
Reductation						–	–	–	–	–	–					
Water Treatment Works						–	–	–	–	–	–					
Drainage Sewers						–	–	–	–	–	–					
Toilet Facilities						–	–	–	–	–	–					
Capital Spares						–	–	–	–	–	–					
Soil and Water Infrastructure						–	–	–	–	–	–					
Landfill Sites						–	–	–	–	–	–					
Waste Transfer Stations						–	–	–	–	–	–					
Waste Processing Facilities						–	–	–	–	–	–					
Waste Recycling Points						–	–	–	–	–	–					
Waste Separation Facilities						–	–	–	–	–	–					
Electric Generator Facilities						–	–	–	–	–	–					
Capital Spares						–	–	–	–	–	–					
Rail Infrastructure						–	–	–	–	–	–					
Rail Lines						–	–	–	–	–	–					
Rail Structures						–	–	–	–	–	–					
Rail Platforms						–	–	–	–	–	–					
Drainage Collection						–	–	–	–	–	–					
Storm water Conveyance						–	–	–	–	–	–					
Attenuation						–	–	–	–	–	–					
Drainage						–	–	–	–	–	–					
UV Irrigation						–	–	–	–	–	–					
Capital Spares						–	–	–	–	–	–					
Coastal Infrastructure						–	–	–	–	–	–					
Sewer Pumping Stations						–	–	–	–	–	–					
Parks						–	–	–	–	–	–					
Recreational Areas						–	–	–	–	–	–					
Promenades						–	–	–	–	–	–					
Indoor Parks						–	–	–	–	–	–					
Capital Spares						–	–	–	–	–	–					
Information and Communication Infrastructure						–	–	–	–	–	–					
Data Centres						–	–	–	–	–	–					
Core Layers						–	–	–	–	–	–					
Cloud Services						–	–	–	–	–	–					
Capital Spares						–	–	–	–	–	–					
Community Assets	–	–	–	–	328	328	328	–	–	–						
Community Facilities					–	–	–	–	–	–	–					
Halls					–	–	–	–	–	–	–					
Centres					–	–	–	–	–	–	–					
Clinic Care Centres					–	–	–	–	–	–	–					
Feasibility Studies					–	–	–	–	–	–	–					
Testing Stations					–	–	–	–	–	–	–					
Minerals					–	–	–	–	–	–	–					
Galleries					–	–	–	–	–	–	–					
Theatres					–	–	–	–	–	–	–					
Discotheques					–	–	–	–	–	–	–					
Crematoria/Crematoria					–	–	–	–	–	–	–					
Parks					–	–	–	–	–	–	–					
Public Open Space					–	–	–	–	–	–	–					
Nature Reserves					–	–	–	–	–	–	–					
Public Amenities Facilities					–	–	–	–	–	–	–					
Markets					–	–	–	–	–	–	–					
Abattoirs					–	–	–	–	–	–	–					
Airports					–	–	–	–	–	–	–					
Tail End Passes/Bus Terminals					–	–	–	–	–	–	–					
Customer Service Points					–	–	–	–	–	–	–					
Sport and Recreation Facilities	–	–	–	–	306	305	305	–	–	–	–					
Indoor Facilities					–	–	–	–	–	–	–					
Outdoor Facilities					308	305	305	–	–	–	–					
Capital Spares					–	–	–	–	–	–	–					
Monuments					–	–	–	–	–	–	–					
Historic Buildings					–	–	–	–	–	–	–					
Works of Art					–	–	–	–	–	–	–					
Conservation Areas					–	–	–	–	–	–	–					
Other Heritage					–	–	–	–	–	–	–					
Revenue Generating	–	–	–	–	529	511	511	538	538	538	538					
Improved Property					529	511	511	538	538	538	538					
Unimproved Property					–	–	–	–	–	–	–					
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–					
Improved Property					–	–	–	–	–	–	–					
Unimproved Property					–	–	–	–	–	–	–					
Capital Assets	–	–	–	–	–	–	–	–	–	–	–					
Budgeted Capital Assets																
Intangible Assets	–	–	–	–	30	141	141	141	141	141	141					
Services					–	–	–	–	–	–	–					
Licences and Rights					30	141	141	141	141	141	141					
Effluent Licenses					–	–	–	–	–	–	–					
Solid Waste Licenses					–	–	–	–	–	–	–					
Computer Software and Applications					30	141	141	141	141	141	141					
Cloud Computing Software and Applications					–	–	–	–	–	–	–					
Unspecified					–	–	–	–	–	–	–					
Computer Equipment	–	–	–	–	508	307	307	439	439	439	474					
Computer Equipment					508	307	307	439								

KZN24 Maphumulo - Supporting Table SA34c Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2014/15		2015/16		2016/17		Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
Capital expenditure on upgrading of existing assets by Asset Class												
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure												
Roads												
Road Structures												
Road Furniture												
Capital Spares												
Storm water Infrastructure												
Drainage Collection												
Storm water Conveyance												
Abstraction												
Electrical Infrastructure												
Power Plants												
MT Substations												
MT Distribution Status												
MT Transmission Conductors												
MT Substations												
MT Substation Status												
MT Networks												
UV Networks												
Capital Spares												
Water Supply Infrastructure												
Dams and Works												
Booster Pumps												
Revolving Funds												
Purify Stations												
Sanitation Infrastructure												
Pump Station												
Abstraction												
MT Abstraction												
UV Networks												
Capital Spares												
Soil Water Infrastructure												
Landfill Site												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Drop-off Points												
Waste Disposal Facilities												
Electric Generation Facilities												
Capital Spares												
Rail Infrastructure												
Rail Lines												
Rail Infrastructure												
Rail Infrastructure												
Drainage Collection												
Storm water Conveyance												
Abstraction												
MT Abstraction												
UV Networks												
Capital Spares												
Coastal Infrastructure												
Sewer Pumps												
Pipes												
Revolving Funds												
Promenade												
Capital Spares												
Information and Communication Infrastructure												
Data Centers												
Cove Layouts												
Distribution Layouts												
Capital Spares												
Community Assets												
Community Facilities												
Halls												
Centres												
Children												
Childcare Centres												
Frailcare/Residential												
Testing Stations												
Markets												
Galleries												
Theatres												
Stadiums												
Centres/Centres/Centres												
Police												
Parks												
Public Open Space												
Nature Reserves												
Public-Private Facilities												
Stalls												
Abattoirs												
Airports												
Taxi Rank/Bus Terminals												
Public Transport												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Curriculum Areas												
Other Heritage												
Investment expenditure												
Revenue Generating												
Impress Property												
Unimproved Property												
Non-revenue Generating												
Impress Property												
Unimproved Property												
Other assets												
Operations Buildings												
Municipal Offices												
Pay Equity Points												
Building Plan Offices												
Residencies												
Yards												
Storerooms												
Laboratories												
Training Centres												
Manufacturing Plant												
Depositories												
Capital Spares												
Housing												
Staff Housing												
Residential Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Licenses and Rights												
Use Licenses												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Load Settlement Software Applications												
Unspecified												
Consumer equipment												
Computer Equipment												
Furniture and Office Equipment												
Machinery and Equipment												
Transport Assets												
Assets												
Libraries												
Zoo's, Marine and Non-biological Animals												
Zoos, Marine and Non-biological Animals												
Total Capital Expenditure on upgrading of existing assets	1	–	–	–	–	–	–	–	–	–	–	–

KZN294 Maphumulo - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
Capital expenditure	1							
Vote 1 - Executive & Council		20	–	–				
Vote 2 - Budget & Treasury		405	–	–				
Vote 3 - Community Services		–	–	–				
Vote 4 - Economic & Development		–	–	–				
Vote 5 - Technical Services		27 642	22 320	23 365				
Vote 6 - Corporate Services		500	–	–				
Vote 7 - [NAME OF VOTE 7]		–	–	–				
Vote 8 - [NAME OF VOTE 8]		–	–	–				
Vote 9 - [NAME OF VOTE 9]		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		28 567	22 320	23 365	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Executive & Council								
Vote 2 - Budget & Treasury								
Vote 3 - Community Services								
Vote 4 - Economic & Development								
Vote 5 - Technical Services								
Vote 6 - Corporate Services								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		28 567	22 320	23 365	–	–	–	–

KZN294 Maphumulo - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework				Project information	
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal	
Parent municipality: List all capital projects grouped by Municipal Vote																	
Vote 1 - Executive and Council		Computer, Table/phone			Yes	Computer Equipment			20			20					
Vote 2 - Budget and Treasury Office		Generator			Yes	Machinery and Equipment			350			350					
Vote 3 Community Services		Computer Equipment			Yes	Computer Equipment			55			55					
Vote 4 Planning		Town beautification			Yes	Roads Infrastructure	Roads		5 000			5 000					
Vote 5 Technical		Motor Vehicle			Yes	Transport Assets	Roads		700			700					
		MIG PROJECT - ESHLAHENI ROAD Ward 10			Yes	Roads Infrastructure	Roads		6 500			6 500					
		MIG PROJECTS - COLI CAUSEWAY - Ward 9			Yes	Roads Infrastructure	Roads		3 376			3 376					
		MIG PROJECT - SHALALA ROAD Ward 10			Yes	Roads Infrastructure	Roads		781			781					
		MIG PROJECT - ESHLAHENI ROAD Ward 11			Yes	Roads Infrastructure	Roads		2 111			2 111					
		MIG PROJECT - PHAMADE MULTI-PURPOSE HALL Ward 09			Yes	Community Facilities	Halls		2 864			2 864					
		MIG PROJECT - ESHLAHENI CREECH - Ward 01			Yes	Community Facilities	Creeches		1 210			1 210					
Vote 6 Corporate Services		Furniture and Office Equipment			Yes	Furniture and Office Equipment			150			150					
		IT Equipment			Yes	Computer Equipment			300			300					
		IT Computers			Yes	Computer Equipment			50			50					
Parent Capital expenditure	1												28 567	–	–	–	–
Entities:																	
Entites:																	
Entity A		Water project A															
Entity B		Electricity project B															
Entity Capital expenditure													–	–	–	–	–
Total Capital expenditure													28 567	–	–	–	–

KZN294 Maphumulo - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1.2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework			
								Original Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Parent municipality: List all capital projects grouped by Municipal Vote													
				Examples	Examples								
Entities:													
Entites:													
Entity A		Project name											

KZN94 Maphumulo - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	ProgramProject description	Project number	IDP local code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information Ward location										
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +2 2019/20	Budget Year +4 2020/21											
Parent municipality: List of operational projects grouped by Municipal Vote																									
Vote 1 - Executive and Council																									
Vote 2 - Budget and Treasury Office		Computer-Tablet/phone			Yes	Computer Equipment			20			20													
Vote 3 Community Services		Generator			Yes	Machinery and Equipment			350			350													
		Computer Equipment			Yes	Computer Equipment			55			55													
Vote 4 Planning		Town beautification			Yes	Roads Infrastructure	Roads		5 000			5 000													
Vote 5 Technical		Motor Vehicle			Yes	Transport Assets			700			700													
		MNG PROJECT - ESHLALENI ROAD Ward 10			Yes	Roads Infrastructure	Roads		6 500			6 500													
		MNG PROJECTS- COLICALENA - Ward 9			Yes	Roads Infrastructure	Roads		3 376			3 376													
		MNG PROJECT - MNG ROAD Ward 17			Yes	Roads Infrastructure	Roads		781			781													
		MNG PROJECT-PTSHINI ROAD Ward 11			Yes	Roads Infrastructure	Roads		7 211			7 211													
		MNG PROJECT-PMHAKADE MULTI PURPOSE HALL Ward 09			Yes	Community Facilities	Halls		2 864			2 864													
		MNG PROJECT-ETSHENI CRCH- Ward 01			Yes	Community Facilities	Crches		1 210			1 210													
Vote 6 Corporate Services		Furniture and Office Equipment			Yes	Furniture and Office Equipment			150			150													
		IT Equipment			Yes	Computer Equipment			300			300													
		IT Computers			Yes	Computer Equipment			50			50													
Parent operational expenditure	1											28 987		=	=										
Entities: List of operational projects grouped by Entity																									
Entity A		Water project A																							
Entity B		Electricity project B																							
Entity Operational expenditure												=	=	=	=										
Total Operational expenditure												28 987		=	=										

CONSULTATIONS

Her Worship, the Mayor, Cllr ZF Khuzwayo-Dlamini

All Directorates in the form of individual meetings

Council Portfolio Committees

Acting Chief Financial Officer

The Acting Municipal Manager

CONCLUSION

The Draft annual budget for the 2018/19 financial year was based on realistic incomes and expenditure of the municipality. I therefore believe that this draft budget will enable the municipality to fulfil its goals for the financial year and improve service delivery to all residents who reside within Maphumulo jurisdiction.

Working together with the community, the Municipality can achieve the projected results.

2.8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I Municipal Manager of Maphumulo Local Municipality, hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Mr PN Mhlongo

Municipal Manager of Maphumulo Local Municipality (KZN294)

Signature: _____

Date _____